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日八拾月叁年寅丙

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TIME-TABLE.

WEEK DAYS

	A.M.	A.M.	A.M.	Noon	P.M.	P.M.	P.M.
Kowloon...Dep.	6.40	9.15	10.30	12.00	1.15	4.35	7.10
Yau-mat...Dep.	6.50	9.25	10.40	12.10	1.25	4.45	7.20
Shatin...Dep.	7.02	9.36	10.51	12.21	1.36	4.56	7.31
Tai-po...Dep.	7.16	9.50	11.04	12.34	1.49	5.09	7.44
Tai-po Market...Dep.	7.21	9.55	11.09	12.39	1.54	5.14	7.49
Fanning...Dep.	7.33	10.07	11.21	12.51	2.06	5.26	7.61
Shung-shui...Dep.	7.38	10.12	11.26	12.56	2.11	5.31	7.66
Shum-shan...Dep.	7.49	10.23	11.37	13.07	2.22	5.42	7.77

	A.M.	A.M.	A.M.	Noon	P.M.	P.M.	P.M.
Shum-shan...Dep.	7.51	10.25	11.39	13.09	2.24	5.44	7.79
Shung-shui...Dep.	7.55	10.29	11.43	13.13	2.28	5.48	7.83
Fanning...Dep.	7.58	10.32	11.46	13.16	2.31	5.51	7.86
Tai-po Market...Dep.	7.42	10.16	11.30	12.50	2.15	5.35	7.70
Tai-po...Dep.	7.46	10.20	11.34	13.04	2.19	5.39	7.74
Shatin...Dep.	7.59	10.33	11.47	13.17	2.32	5.52	7.87
Yau-mat...Dep.	8.12	10.46	12.00	13.30	2.45	6.05	8.00
Kowloon...Dep.	8.30	11.04	12.18	13.48	3.03	6.23	8.18

SUNDAYS AND PUBLIC HOLIDAYS

	A.M.	A.M.	A.M.	Noon	P.M.	P.M.	P.M.
Kowloon...Dep.	6.40	8.55	9.15	10.30	12.00	2.25	5.29
Yau-mat...Dep.	6.50	9.05	9.25	10.40	12.10	2.35	5.39
Shatin...Dep.	7.02	9.17	9.37	10.52	12.22	2.47	5.51
Tai-po...Dep.	7.16	9.31	9.51	11.06	12.36	2.59	6.03
Tai-po Market...Dep.	7.21	9.36	9.56	11.11	12.41	3.04	6.08
Fanning...Dep.	7.33	9.48	10.08	11.23	12.53	3.16	6.20
Shung-shui...Dep.	7.38	9.53	10.13	11.28	12.58	3.21	6.25
Shum-shan...Dep.	7.49	10.04	10.24	11.39	13.09	3.32	6.36

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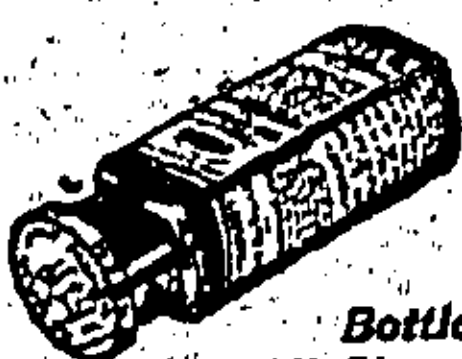
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GOLF QUERIES. GERMAN CLUB APPLIES FOR A RULING. LOST BALL PROBLEM.

Amongst the decisions just issued by the Rules of Golf Committee of the Royal and Ancient Club of St. Andrews is one in reply to a question raised by the Club Zur Vahr at Bremen. This is probably the first occasion on which a German club has sought the advice of the ruling authorities, and it probably indicates the growth of the game and the spirit in which it is played in Germany. The question raised related to the decision of a tie in a stroke competition, in which one of the competing players refused to play off over 36 holes because Rule 3 of the Special Rules for Stroke Competitions states that a "tie or ties shall be decided by another round." The Rules of Golf Committee uphold the objection, subject to there having been no special rule made to govern the competition in question, and suggests that a new round of 18 holes be played. Other decisions include:

Portsmouth Golf Club—In medal play: A ball played to a green, running over, and signalled by a groundsman as "out of bounds," player dropping another ball and holing out, finds the first ball in play and holing out again with the first ball, counting the latter as the score for this hole.

Answer: The player was entitled to continue to play with the provisional ball until she reached the place where the first ball was likely to be. Therefore, she did not incur any penalty, and the score must stand.

Birstall Golf Club: In a medal round a player plays his second stroke and puts the ball out of bounds (penalty-loss of distance only). He drops a ball and plays it down the fairway. On proceeding he sees his own ball, and then discovers that he has played the wrong ball. Has he played two strokes with a wrong ball and thus incurred disqualification under Rules for Stroke Play 8-1?

Answer: It is the intention of stroke rule 8 (g) that the player shall have two opportunities of ascertaining that he has played the right ball before incurring the penalty of disqualification. In this case, the player had no second opportunity, and accordingly he incurred no penalty provided he then played his own ball.

PUTTING OUT OF TURN.
Portsmouth Golf Club: In a four ball match, in which two of the players had "picked up," "A," whose ball was nearer the hole than "B," putted out of turn and holed out, not having intimated his intention of claiming the right as reserved in Rule 1 of Four Ball Matches. "B" contends that under Rule 3 (four balls) he can recall the stroke.

Answer: Unless "A" played first for the reasons mentioned in Rule 1 (Rules for Best Ball Matches) "B" was entitled to recall the stroke.

Clevedon and Rossall Golf Clubs: "A" and "B" were playing in a competition 36 holes stroke play. On the eighth green, "A" after having three putts, missed holing out, the ball resting a few inches from the hole. With the club in one hand he then reached forward and played the ball towards the hole and himself, his foot being a few inches on the opposite side of the hole to the ball. The latter jumped the hole, travelled forward, hit "A's" shoe, and rebounded into the hole. Being uncertain what to do, "B" told "A" he had better replace the ball near to where it had struck his foot and hole out, which was done, a penalty of one stroke being added in addition to the extra stroke played.

Answer: The improper method of play adopted by the competitor lent itself to an abuse of the rules. Under the circumstances the player should be disqualified.

Little Aston Golf Club: In a match play competition "A" drives into ferns, "B" drives a longer ball off the line into the rough. "A" and "B" and "A's" caddie look for "A's" ball, and "A's" caddie announces that he has found "B's" ball. "A" says, "I will give you the hole. They all proceed to 'B's' alleged ball, but it is found to be a stranger and a fruitless search is made for "A's" ball. "B" claims the hole on account of "A" having given it to him. "A" objects, saying that he gave it on the misrepresentation of "B's" caddie.

Answer: In equity the hole should be halved, as "A" gave up the hole because of wrong information given him by his opponent's caddie.

Chapen-le-Frith Golf Club: At the ninth tee a competitor topped his drive and the ball was lost in a recognised water hazard a yard or two in front of the tee. He then teed another ball and counted three, including a penalty stroke. Was he in order in so doing under Rule 28 or should he have dropped the ball under Rule 27? If the latter is the rule meeting the case, are the two penalty strokes for breach of the rule in addition to the penalty stroke to be counted, or should one only be added to the score returned?

Answer: After playing a ball into a recognised water hazard the player may only continue his game under the conditions laid down in Rule 27. If he did not conform to those conditions he is disqualified.

THE CURTAILED SAINT.

A Lombard carpenter belonging to the Fascist Militia wished to have his son christened with the names of St. Benedict and St. Benedict, but the parish priest objected to Benito as not being the name of a saint certified to be in Paradise. The village took the matter so much to heart that the carabinieri were called in by the father to settle the dispute, and the Captain of Carabinieri laid down the law that some words were cut short at the beginning and some at the end, and Benito was short for Benedictus. He won the day, and denounced the priest for disloyal obstinacy.

JOHN COMPANY IN CHINA. 300 YEARS OF TRADE.

The Chronicles of the East India Company Trading to China. By H. B. Morse. 4 volumes.

The history of the East India Company in China is so little known as compared with its more famous record in India that Dr. Morse has done admirable service in preparing these four most attractive volumes from the Company's records relating to China, with illustrations drawn largely from the well-known collection of Sir Paul Chater.

It must always seem an extraordinary thing that such a profitable trade could be driven to a country of which we were so profoundly ignorant. When learned men could suppose that "cuneiform" inscriptions and even Egyptian hieroglyphics might be Chinese characters, when at the end of the 18th century only one Englishman knew anything about the Chinese language, when the sole means of communication with the Chinese merchants was first Portuguese and then the strange medley called Pidgin English, the difficulties in the way of an intelligent conduct of trade must have been enormous. And yet they were overcome.

At Amoy, and then at Canton, the English ships appeared and obtained rich loadings of silk and gold and tea. Then, when inconvenience arose from the lack of continuity involved in this method, first the principal supercargo stayed on, and soon after a permanent council of supercargoes was formed, which, under various titles, resided through the shipping season at Canton, and only migrated as far as Macao when the season was over. For them and their management Dr. Morse has generous praise, and that it seems well deserved. They may have been incurious about the strange civilization with which they came into contact, but they were skillful and honest merchants, and, on the whole, tactful and courageous negotiators. Under them developed a widespread and active trade, that embraced not only the direct trade between London and Canton, but also trade with the Indian ports, from which indeed the Anglo-Chinese trade originated, while a large private trade came to supply much of the funds with which the Company's purchases at Canton were bought. While this intercourse with the external world gradually reduced the Chinese value of silver as measured in gold, at the same time it gave rise to that financial organization and system of payment by bills on London that made England the financial centre of the world.

When we first began to frequent Chinese harbours, again and again attempts were made to limit the trade to one favoured merchant, the special protégé of some local magnate or of a member of the Imperial Family. But gradually in the face of the steady opposition which such a monopoly excited, both from the English supercargoes and from the other Chinese merchants, sprang up a somewhat looser method of confining trade within definite, and therefore easily taxed, limits. Canton became the chief port frequented by Europeans, and presently the sole port at which they were authorized to trade, while the principal Chinese merchants of that place gradually became a corporation, the members of which were constantly being required to contribute to the demands of the mandarins. In the later days of the Company these Hong merchants evidently found their occupation most hazardous. Many of them were from time to time on the verge of bankruptcy, from which their friends the supercargoes often came forward to deliver them. Especially in those later days the relations between the merchants of the two peoples were usually excellent. The Company's trade itself was almost invariably within the limits of the law. Only occasionally, as when it was desired to ship specie out of the country, or when the supercargoes found themselves involved, to their great annoyance, in an opium deal, did the Company's own trade involve a breach of the Chinese regulations. But a great deal of the Company's Bengal opium was bought by China traders, and the proceeds of their sales were generally paid into the Company's treasury at Canton in return for bills on India or England. The prohibition of this trade ensured that the mandarins made extra large profits out of it. It had its regular headquarters, first at Macao and then aboard vessels that lay off Lintin; but the Company's officials themselves carefully avoided having anything to do with the article, since that would have been made an excuse for embarrassing the burden on their legitimate trade.

The principal official with whom they came into touch was the Hoppo, or Customs Commissioner at Canton, whose exactions were deftly adjusted to the needs and profits of the moment. It is rare to find the supercargoes writing kindly of this all-important official. The duties which he levied were raised or taken off at his discretion, and he would even put an entire stop to the trade towards the end of the year lest his receipts should seem unduly large at Peking. However, the most alarming difficulties which the supercargoes had to meet were concerned not with taxation but with justice. It was impossible with their incomplete powers of control to prevent trouble from arising between sailors from the ships at Whampoa and Chinamen who could not be disarmed from selling them the most poisonous liquor. When a European was killed it was seldom difficult to obtain the punishment of some Chinaman; if not of the guilty party, but when a Chinaman suffered, unless steps were immediately taken to buy the silence of his relatives, very disagreeable affairs might arise, the official demanding either the assailant himself or at all events someone who could be strangled on his behalf. Such a case arose when two Chinamen were killed in the course of a salute being

fired by the *Lady Hughes*. She was a country ship, and the supercargo, having been himself seized by the Chinese authorities, delivered up the gunner to his fate. The man was executed in spite of the representations that the Company's supercargoes made on his behalf. In the affair of the *Neptune's* men in 1807, when a Chinaman was killed in a brawl in which many were concerned on both sides, it was only with difficulty that one of the accused was saved from execution, though there was not a scrap of evidence that would have hanged him in an English Court. The Chinese themselves took advantage of these conditions. We find a case of a Chinese boat approaching one of our vessels and seeking successfully to promote a fracas; they had brought with them a dying man, out of whom they had evidently hoped to make hush-money. These and other difficulties led to the well-known embassies of Macartney and Amherst. Dr. Morse does not attempt to repeat what is already told in the narratives of those missions. But he quotes a number of new documents about them; and it is curious to find, in one of the letters addressed by King George III. to the Emperor, the former assuming the title of "Sovereign of the Seas"—a title till then, as far as we know, only used in addressing the Great Mogul. It was plainly an attempt to meet Oriental diplomatists with one of their own weapons. It is impossible to do justice to Dr. Morse's work in the space of a short review; but the reader will find it a mine of exact



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and well-documented information; and will be found indispensable, not only by the student of Chinese affairs, but also by those interested in the history of the East India Company and of our Eastern trade.—Times.

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HONGKONG.

PEPS Banish BRONCHITIS



It is an awful feeling to be conscious of bronchitis tightening its grip on your chest, and the breathing becoming more and more obstructed by the accumulation of phlegm and mucus in the windpipe and throat.

Coughing can't be kept up long without injury to the tissues. Cough you must; though your eyes feel bursting by the racking exertion, your head aches, and your chest is painful at the back, front and sides.

The first symptom of the acute form is tightness or soreness of the chest right behind the upper part of the breast bone, with a little hoarseness and tickling at the back of the throat, and with this is a very annoying hacking, dry cough which sets up inflammation.

POWERFUL MEDICINAL FUMES.

Bronchitis gets more distressing as winter approaches unless the sufferer adopts the proper treatment, which is supplied by Peps, the wonderful breathe-able remedy.

When the handy little Peps tablet is stripped of its silver jacket and placed in the mouth, powerful medicinal fumes are given off which impregnate the air we breathe with all the chest-strengthening virtues of the pine forest, and as this medicinal air is breathed down the windpipe (where liquid medicine cannot pass), the cure is at once begun.

The obstructive phlegm is loosened and expectorated from the bronchial tubes; breathing is made easy; and an end is quickly put to the chest-racking cough. Peps completely banish all the terrors of bronchitis.

PEPS are obtainable in sealed glass bottles of chemists and druggists everywhere. Direct from Agents—Messrs. Wakefield & Co. (China), Ltd., 20, Broad Street, Shanghai.



DON'T FORGET.

TO-MORROW At 9.15.

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MOSCOW STATE BALLET.

OPENS AT THE

QUEEN'S

SPECIFY
S. K. F.
BALL BEARINGS
ON ALL MACHINES YOU ORDER

We can supply Bearings for all kinds of Machines.
POWER SAVING. NO HOT BEARINGS.
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PURE MANILA ROPE.
"THE CORDAGE YOU CAN TRUST"

ESTABLISHED 1854

YNCHAUSTI ROPE FACTORY

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STOCKS ON HAND OF ALL SIZES. ENQUIRIES SOLICITED

FACTORIES—MANILA, P.I.
HONGKONG OFFICE: KING'S BUILDING.
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MARINE ROPE
TRANSMISSION
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ROPES OF ALL
SIZES FOR ALL
PURPOSES
MADE FROM
PURE MANILA
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MANUFACTURED
BY THE MOST
MODERN
MACHINERY.

THE STAR

FRIDAY, APRIL 30th, at 9.15
FOR THREE NIGHTS ONLY
AND
ONE MATINEE
SUNDAY, MAY 2nd, at 5.30
(CHILDREN HALF PRICE).

DICK NORTON

PRESENTS

THE NEW GLOBE TROTTERS

NEW NUMBERS. NEW NUMBERS.
A DIFFERENT PROGRAMME EACH NIGHT.

PRICES:—\$3, \$2 & \$1
BOOKING AT THE STAR AND MOUTRIE'S.

This Freedom...

ELECTRICITY offers the most flexible and trouble-free method of using energy for all purposes in the Home, Business or Factory.

Its Service is completely free from the waste and labour associated with the direct use of combustibles.

ELECTRICITY is not a superior form of fuel or gas. It is something quite different—a carrier of energy. The power of doing work, sent over wires to your home.

ELECTRICITY can neither be adulterated nor diluted, and in use it is independent of weather or draught, offering a twenty-four hour Service of Light, Heat or Help.

CHINA LIGHT & POWER CO. (1913), LTD.
Showroom: 62, Nathan Road, Kowloon.
Telephone No. 2577.

SELLING THE AMERICAN COTTON CROP

PLENTIFUL SUPPLY IN COMING MONTHS.

"With a substantially larger crop, returns from cotton manufacturers throughout the world show no more American cotton going over the spindles in the current season than six months ago," reports the National Bank of Commerce in New York. Continuing in the April issue of *Commerce Monthly*, the Bank says:

"In the early part of the last crop year, August, 1924, to July, 1925, the world's mill activity was still based on the small cotton crops which had gone before, and because of that this year's total consumption bids fair to exceed last year's by some 800 thousand bales. Unless the current activity is exceeded in the next six months, however, there will be about two million bales of American cotton added to the usual carryover at the end of July, which would increase it 60 per cent. and show a large gain over the prewar carry-over."

"Actually raw cotton exports from the United States after the middle of last November began to lose ground in comparison with those of the 1924-25 season. But until after the middle of January cotton found ready buyers in the spot markets of the South. Toward the end of January this activity subsided. February sales in southern spot markets were not much more than half the turnover made a year ago, and thus far the season's exports are more than 400 thousand bales behind those of 1924-25. Finally, there has been a decline of nearly 81 per bales in the spot price since mid-January."

"Foreign importers have so reversed their attitude toward American cotton since the first large wave of takings that stocks abroad at the end of January were below those of January, 1925. The entire burden of carrying the surplus of cotton grown in the United States last year is apparently to be borne in this country. On the Continent of Europe the reports show only 87 thousand bales or 4 per cent. more American cotton consumed in the half year ended January 31st than in the previous six months. There is no reason to expect much change in the outlook. Consumption in Asia did not quite equal that of the previous half-year no doubt due to the strike which occurred in India. There seems to be no end to the strife which prevents expansion of trade in China. British trade is apparently squeezed between the competition of Japan on the one hand and the resumption of Indian production on the other. In view of the brisk export trade achieved in December 1924 and carried through to March 1925, the present totals from December through February, 1925, per cent. below similar figures a year ago, are disappointing."

"In the United States until consumption of cotton continued through the summer and fall on a larger scale than it had been at the low level reached in 1924, but since the beginning of the year, consumption has been 'scarcely-ahead of last season.' In the goods markets likewise transactions were in good volume in January but business since that time has not been brisk. Recently an official estimate put the world consumption of American cotton this season at 143 million bales."

"The conclusion was reached that the world carryover of American cotton, stated at 3.5 million bales last July, would this July reach 4.6 million bales. Now that more information of the doings of the first half-season is available, it would seem that mill consumption will hardly be more than 14 million bales and that there will be a larger addition to stocks, than was provided for in these figures. For the time being then, the ability of the holders of cotton in the south to carry stock and maintain the value of their product while consumers are buying in the easy fashion dictated by the evidences of a plentiful supply will determine the course of the market."

"At this time of the year interest is largely centred on developments which may affect the acreage planted this spring. From such indications as are contained in the record of fertilizer sales and scattered comments on sentiment among the planters there is a widespread feeling that little change in the acreage will take place. To date, fertilizer sales, while much above those of last year when early season sales were small, are only moderately greater than in 1923. They scarcely indicate any gain in cotton acreage."

"At the same time it must be remarked that prices of cotton now are lower than they have been at this season in several years and if there is a further price decline between now and the time the bulk of the new crop goes into the ground the effect might appear in the acreage planted. Another large acreage would undoubtedly have a bearish influence on the market for the time being. Ultimately, of course, the weather will be the determining influence, and about that it is idle to speculate. Stocks are to date the only really known factor upon which trading may be based and they create a prejudice in favour of those who look to a plentiful supply in coming months."

THE SILVER MARKET.

In their weekly bulletin letter, dated March 17th, Messrs. Samuel Montagu & Co., referring to silver, say: "The backwash of preceding operations does not suffice to stimulate the market to activity in face of the sluggish demand from the Far East and the continual pressure of fresh supplies. Should the favourable recommendations of the U.S. Treasury Committee result in the U.S. Treasury acquiring in the near future a further 14,500,730 oz. at \$1 the ounce to complete purchases under the Pittman Act, we may expect some optimism in U.S. silver circles. The small amount of silver shown as imports and exports each week represents but a fraction of the very large transactions that change hands in our market. The (Continued at foot of next column.)"

HONGKONG STOCK EXCHANGE.
CLOSING QUOTATIONS.

[April 28th, 1926.]

Banking Bank	\$1,100/5 ea.
Do. London	2125 nom.
Chartered Bank	220 nom.
Messageries Bank A. & B.	250/4 buy.
Do.	218/4 buy.
P. & O. Bank	294 nom.
East Asia Bank	288 nom.
Canal Insurance	\$225 buy.
China Underwriters	\$1.80 buy, 1.95 ea.
North China Insurance	Tls. 143 nom.
Union Insurance	\$234 buy, 235 ea.
Yankee Insurance	\$33 nom.
China Fire Insurance	\$170 buy.
Hongkong Fire Insurance	\$350 buy.
Donghai	\$28 nom.
H.K. & M. Steamships	\$28 sel.
Hongkong Tugs	\$21 sel.
Indo-China (Ind.)	\$38 nom.
Do. (Del.)	\$48 nom.
Shell Transports	\$7/6 buy.
Star Lines	\$31 buy.
Waterworks	\$16 nom.
Oriental Navigation	\$130 nom.
China Sugars	\$33 nom.
Malayan Sugars	\$33 nom.
Banque	\$11/4 buy.
Kailan Mining Co.	42/4 buy.
Langkai (combined)	Tls. 244 nom.
Do. (single)	Tls. 124 buy.
Shanghai Exports	Tls. 64 nom.
Shanghai Loans	Tls. 7 nom.
Banque	\$5/4 nom.
Tranque Mines	\$5/4 nom.
Ural Caspian	\$3/4 nom.
H.K. & K. Wharves	\$123 buy.
H.K. & W. Docks	\$30 sel.
Hongkong	Tls. 155 buy.
New Engineering	Tls. 5.80 buy.
Shanghai Docks	Tls. 107 buy.
H.K. & S. Hotels	\$94 nom.
Hongkong Lands	\$4 nom.
Hongkong Realty (ap.)	\$4 nom.
H.K. Territorial (ap.)	\$5 nom.
Humphreys Estates	\$151 nom.
Prince's Buildings	\$100 nom.
Rural Lands	\$7 nom.
Ewo Cottons	Tls. 10.35 buy.
Oriental	Tls. 3.20 buy.
Shanghai Cottons (old)	Tls. 62 buy.
Amusements (new)	Tls. 27 buy.
Do.	\$114 nom.
Canton Loan	\$74 nom.
Cemeteries (combined)	\$154 buy.
Do. (old)	\$13 buy.
Do. (new)	\$3 nom.
China Buses	Tls. 102 buy.
China Lights (combined)	\$30 nom.
Do. (old)	\$15 buy.
Do. (new)	\$11 nom.
China Provident	\$4 nom.
Constructions	\$24 nom.
Dairy Farms	\$20 nom.
Der A Wing (ap.)	\$10 nom.
Hongkong Electric	\$55 buy, & sa.
Macao Electric	\$40 nom.
H.K. Developments	25 cts. nom.
H.K. Ropes (combined)	\$30 sel.
Do. (old)	\$10 sel.
Do. (new)	\$3 sel.
Hongkong Tramways	\$240 buy.
Lane Crawford	\$104 sel.
Mackintosh	\$21 nom.
Peak Trams (old)	\$174 buy.
Do. (new)	\$73 buy.
Sincere	\$11 nom.
Taxis	\$4 sel.
United Asbestos	\$20 nom.
Waters (old)	\$12 buy.
Wm. Powell	\$10 nom.
Singapore Traction	\$3 sel.

buy—buyers; sel.—sellers; sa.—sales; nom.—nominal.

HONGKONG METEOROLOGICAL REGISTER.

Hongkong Observatory, April 28th.			
	Previous Day at 2 p.m.	On Date at 6 a.m.	On Date at 2 p.m.
Barometer	29.77	29.78	29.80
Temperature	72	70	72
Humidity	95	98	83
Wind Direction	Calm	E	E
"Force	0	3	2
Weather	OM	ORLT	O
Rain	0.29	0.00	3.76

HONGKONG TIDE TABLE.

From April 29th to May 5th, 1926.

Days of Week	Days of Month	High Water		Low Water	
		H'kong. Standard Time.	Height.	H'kong. Standard Time.	Height.
Thur.	29	h. m.	ft. in.	h. m.	ft. in.
		9 43	6 7	3 53	2 3
Fr.	30	10 46	5 2	4 36	1 1
		10 14	7 0	4 20	2 6
Satur.	1	11 38	4 8	5 21	1 0
		10 48	7 1	4 45	3 0
Sun.	2	10 47	4 4	6 12	1 0
		11 37	4 1	7 14	1 1
Mon.	3	12 18	3 4	8 24	1 3
		10 16	6 9	8 24	1 3
Tues.	4	3 57	4 0	6 8	2 9
		1 19	6 6	9 42	1 3
Wed.	5	5 24	4 2	7 9	4 1
		2 39	6 3	10 58	1 3

SAVINGS OF A WEEK.

Travel is an art in which you may fail or excel, just as one may in literature, music, or painting.—*Mr. Harry de Windt.*

I shall never believe that men were less happy in the days when they built the great cathedrals than they are in the days when they have rebuilt Regent-street.—*Mr. Sidney Dark.*

Perhaps nations will be a little more shy of asking for revenge when they realise that to do so is not a proof of virility, but evidence of an inferiority complex.—*Miss Maude Boyden.*

business done in silver for forward delivery is very large indeed. The fact that large positions are open continuously for the rise as well as for the fall render such transactions easy of accomplishment, and movements of silver to and from the country often represent merely the balance of these operations.

QUEEN'S SUPER CINEMAS

THURSDAY TH SATURDAY
(FRIDAY & SATURDAY At 9.15 EXCEPTED.)

METRO

PRESENTS

BARBARA LA MARR

LEW CODY, MAE BUSCH AND PERCY MARMONT

IN

THE SHOOTING OF DAN MCGREW

FROM THE

"SPEL OF THE YUKON"

BY

ROBERT W. SERVICE

A FINE CAST. A GREAT STORY. A SPLENDID FILM

ALSO

LOCAL TOPICAL EVENTS.

YPRES PARADE

AND

REGIMENTAL DAY WITH THE EAST SURREYS.

THE STAR

TO-DAY At 5.30 & 9.15

HENRY B. WALTHALL

"THE UNKNOWN PURPLE."

THE WORLD

TO-DAY At 5.15 & 9.15

MADGE BELLAMY

"LORNA DOONE"

QUEEN'S THEATRE

THE GREATEST AGGREGATION OF DANCING
TALENT THAT HAS YET APPEARED
IN HONGKONG.

THE MOSCOW STATE BALLET.

NORTH-CHINA-DAILY-NEWS:

Superb Exhibition. Saving Pavlova we have had nothing to approach the Moscow State Ballet. There are really no words to describe the grace of their movements. It is really an unforgettable display. It is two hours of genuine pleasure such as one rarely has.

CHINA PRESS:

Those who failed to see the Russian Ballet at the Carlton Theatre missed one of the most beautiful presentations ever given here. The whole performance is one of exquisite beauty.

FRIDAY, April 30th, at 9.15.

Prices:—\$4, \$3 and \$2.

BOOKING AT MOUTRIE'S.

INVESTMENTS.

WE BUY—	WE SELL—
Electric	Banks
Sincere	Glencles
Anglo-Javas	Hotels
Unions	Watsons
	Ewo
	China Lights
	Steamboats
	Ayer Moleks
	Providents
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	P. & O. Banks

Property negotiated and Mortgage arranged.

HONGKONG SMALL INVESTORS SHARE & REAL ESTATE CO.

Tel. 4630.

10, Des Voeux Road.

[125]

EXHIBITION OF WATER COLOURS

KOMOR & KOMOR,
ALEXANDRA BUILDING.

THIS being the LAST EXHIBITION in Our Present Art Rooms before Removing to Our New Premises. A Special Selection of Pictures by the Best Artists of Japan will be shown.

Prices Ranging from \$2 to \$35.
The EXHIBITION is Open from 9 a.m. to 5 p.m. for TEN DAYS ONLY.
A cordial invitation is extended to all Lovers of ART.

KOMOR & KOMOR,
Oriental Art Experts,
Des Voeux Road, Hongkong.
3460]

PREPAID "WANTED" ADVERTISEMENTS.

FOR SALE—FORD TOURING CAR in Good Running Order. Price: 450.00. Apply Box No. 202, c/o Hongkong Daily Press. [202]

CHEUNG CHAU—TO BE LET From 1st July for 3 or 4 Months or Longer. A Well Furnished European Bungalow, 2 BEDROOMS (3 Beds) enclosed Verandah. Electric Light. Very Convenient for Bathing Beach. Apply COMPTON, H. Skerz & Co. [203]

Summer

Weight

GOLF HOSE.

Made of fine Lisle Thread, plain ribbed legs, with fancy turn-over tops, in useful shades of Buff, Tan, Grey and Khaki. Prices ranging from \$2.75, \$3.50 to \$5.00 per pair.

WE ALLOW 10% DISCOUNT FOR CASH.

Mackintosh
MEN'S WEAR SPECIALISTS & Co. Ltd.

ALEXANDRA BUILDING. DES VOEUX ROAD

DAIRY FARM NEWS.

IMPORTED FISH.

FRESH SHIPMENTS JUST RECEIVED.
Cents

Kippers	-	-	-	50	Per lb.
Fillets	-	-	-	55	"
Haddocks	-	-	-	60	"
Canadian Chicken Halibut	-	-	-	55	"
do Salmon	-	-	-	60	"

THE DAIRY FARM, ICE & COLD STORAGE CO., LTD.

GENERAL ACCIDENT, FIRE & LIFE
ASSURANCE CORPORATION, LTD. By Appointment

GOOD GLASS IS VALUABLE.
We will insure PLATE GLASS, ORNAMENTAL GLASS, SIGN-PLATE, WINDOW SHELVES; EMBOSSED, STAINED, LETTERED, BENT, GILT, SILVERED OR BEVELED GLASS in
BUSINESS PREMISES, FACTORY BUILDINGS AND DWELLING HOUSES.
Rates on Application.

Agents:
JAMES H. BACKHOUSE, LTD.
1A, CHATER ROAD (3RD FLOOR).

A.P.B.

Yours Truly
Tobacco Store

(REPRESENTING THE ORIENT TOBACCO MANUFACTORY IN HONGKONG AND SOUTH CHINA.)

If you want cigars of the best quality under the "La Perla Del Oriente", "El Cometa Del Oriente" and the "Grandes" brands, you can rest assured that you can get them from us.

Come and inspect our store, or phone C. 1856 for particulars.

22, DES VOEUX ROAD (OPPOSITE THE P. & O. BUILDING).

A.P.B.

DARLIE
BEAUTY
SHOPPE.



PERMANENT WAVING
that is
PERMANENT.

[A.P.B.]

DON'T FORGET.

TO-MORROW At 9.15.

THE
MOSCOW STATE BALLET
OPENS
AT THE
QUEEN'S

HONGKONG JOCKEY CLUB.

REVIEW OF HANDICAPS FOR SATURDAY'S MEETING.

STATE OF THE COURSE.

[BY ARGUS.]

On account of the uncertain weather conditions, prospects for the second extra race-meeting, to be held under Hongkong Jockey Club auspices on Saturday afternoon, are none too bright.

The heavy rain on Tuesday night and early yesterday morning did further damage to both courses.

The culvert again overflowed at the entrance to the public stands and the water "backed up" and flooded the home bend. Most damage, however, occurred in front of the members stand, where a quantity of sand was washed onto the grass course and the inside track was so badly flooded that yesterday morning no ponies could be exercised until after 5 o'clock.

Fortunately, the damage done was comparatively slight and, provided there is no further heavy fall of rain before Saturday, there will be no reason to postpone the meeting.

PHASE OF THE MOON.

That fine old weather prophet, Ah Tai, the caretaker of the course, tells me that all depends on the phase of the moon. It was a full moon yesterday (Wednesday), which, in the opinion of some can always be taken to indicate a change of weather. Others point out that it is necessary to await a new moon (due on May 11th) before fine weather can be expected. Ah Tai eventually confined himself to the statement that while more rain might be expected, he did not anticipate a fall heavy enough to prevent the meeting taking place.

Under any circumstances the "going" is bound to be heavy so that other things being equal—students of form will have the results of last meeting as a guide. It should be noted that more rain fell at Happy Valley yesterday afternoon.

THE HANDICAPS.

A careful study of last meeting's results leads to the belief that the Official Handicapper has done his work well on the whole.

A comparison of the weights allotted at the meetings enable one to see at a glance what he has done:

COMMONWEALTH HANDICAP "A" CLASS:
(SIX FURLONGS.)

Pony.	Then.	Now, parison.	(lbs.)
San Diego	168	160	-
Brigade Call	160	158	-
Home Call	162	155	+1
Daisy Dahlia	160	154	+2
September	163	153	-2
Fireworks	161	150	-3
Arabian Parrot	160	149	-
Rothsay	159	148	-2
Melody D.	155	147	-
Dobbin	152	146	+2
The Regent	154	145	-1
Wimmera	144	144	-
The Gobbin	143	143	-
Tacoma	150	142	-9
Day of Bellingham	141	141	-
Sandpiper	140	140	-

In the "A" class last meeting (Hainton Plate) Saracen (151) and Boston (152) were included. It will be noticed that top-weight is dropped 8 lbs. so that subtracting this poundage from the weights now allotted gives the figure of comparison.

The result of the Hainton Plate, after a shocking bad start, was (1) Home Call; (2) Melody Dahlia; (3) Boston; (4) Rothsay; (5) Saracen and The Regent, who took no part in the race.

Under the circumstances, the elimination of Boston and Saracen is open to question. Otherwise, there is little cause for complaint, since Melody Dahlia receives 1 lb. for the half length defeat.

Bay of Bellingham, of course, is promoted for winning the "B" class at last meeting. The difference in the time for the two classes was 3-5 of a second in favour of "A." Bay of Bellingham will have 24 lbs. off his back on Saturday, whereas Home Call only benefits to the extent of 7 lbs. Thus, by the time test, Bay of Bellingham should be able to beat Home Call.

COMMONWEALTH HANDICAP "B" CLASS:
(SIX FURLONGS.)

Pony.	Then.	Now, parison.	(lbs.)
The Geizer	167	159	+1
Boston	159	159	-
Bluegrass	157	157	-
Loch Rannoch	161	156	+1
Tutix	163	158	-1
The Gowk	168	155	-3
Blething Paper	168	154	-4
Saracen	162	154	-4
Grey Streak	167	154	-4
Reynolds	162	153	-10
Golden Ph.	162	152	-1
District Call	160	151	+1
The Gink	150	150	-
Kwanlap	148	148	-
Barley Grass	161	148	-4
Craigavad	154	140	+1
Beldorney S.	144	144	-
Polly	143	143	-
Jambu	148	140	+3

For the "B" class event top-weight has been dropped 8 lbs. compared to burdens allotted in the Hainton Plate at last meeting, when Sandpiper was asked to carry 168 lbs.

Pony.	Then.	Now, parison.	(lbs.)
The Geizer	167	159	+1
Boston	159	159	-
Bluegrass	157	157	-
Loch Rannoch	161	156	+1
Tutix	163	158	-1
The Gowk	168	155	-3
Blething Paper	168	154	-4
Saracen	162	154	-4
Grey Streak	167	154	-4
Reynolds	162	153	-10
Golden Ph.	162	152	-1
District Call	160	151	+1
The Gink	150	150	-
Kwanlap	148	148	-
Barley Grass	161	148	-4
Craigavad	154	140	+1
Beldorney S.	144	144	-
Polly	143	143	-
Jambu	148	140	+3

(Continued on next column.)

THE SPANISH FLYERS.

GREAT PREPARATIONS IN MANILA FOR THEIR RECEPTION.

The executive international committee at Manila has prepared a programme for a parade to take place from Camp Nichols to the Cathedral in honour of the Spanish flyers as under:—

1. Police force on motor-cycles.
2. Members of the Executive Committee.

3. Members of the International Committee.

4. Spanish Committee.

5. National Supreme Council Committee.

6. Spanish Consul, Governor-General delegate, and Captain Loriga.

7. Mayor of the City of Manila, delegate of the American Army, Philippine division, and Captain Gallarza.

8. Automobiles be-decked with American, Filipino and Spanish flags, conveying the 50 ladies chosen by the committee to greet the Spanish aces, headed by Mrs. Gutierrez Repide.

9. Automobiles of all those who want to take part in the parade.

The Philippine Constabulary band will be on hand at the Cathedral awaiting for the aviators, and on their arrival, will play the Spanish, American and Filipino national anthems.

All vessels anchored in Manila Bay and in the Pasig river, will "dress" for the arrival of the aces.

The Spanish flyers are Captain Loriga and Captain Gallarza and starting from Madrid their ultimate goal is Manila.

From Hanoi, the route is to Maeno or Canton, and thence to Manila.

WEATHER REPORT.

Last night's weather report, forecast and remarks by the Royal Observatory, said:—

The anti-cyclone is now central N.E. of the Bonins. Another appears to be forming over N.E. China. Shallow depressions are shown over the Loochoo Islands and Indo-China.

Local forecast: N.E. or variable winds; moderate, overcast, rain.

Sandpiper, though he did not start at the last meeting, has now been placed in class "A" while Loch Rannoch, Boston and Saracen have all been given "Irish promotion." The penalties allotted to Reynolds and Tutix must be attributed to their victories at last meeting and partially to an acknowledgment by the Handicapper that he had underestimated their form when he framed the Hainton Handicap.

As far as Boston is concerned, I fancy, he is where he ought to be. With regard to Saracen, it is impossible to venture an opinion. He is incorrigible—in fact he is undoubtedly one of the three smartest ponies over 6 furlongs now in the Colony; but Mr. Davies is the only rider, who has yet steered him to victory. Had Saracen belonged to a "betting owner" he would have proved a very expensive proposition.

THE EMPIRE HANDICAP: (1 1/4 MILES).

In comparing the weights for the Empire Handicap with those for the Lincoln at last meeting, it must be borne in mind that on the latter occasion Saligia was top-weight with 167 lbs., the conditions being that weights were to be raised 10 lbs. in the event of Saligia not being saddled. On this occasion Saligia's name does not appear so we must take Brigade Call's impost of 158 lbs. and add 10 lbs. to all to arrive at our comparison. In other words top-weight is now dropped 3 lbs. (from 168 to 165).

COMMONWEALTH HANDICAP "A" CLASS:
(SIX FURLONGS.)

Pony.	Then.	Now, parison.	(lbs.)
San Diego	168	160	-
Brigade Call	160	158	-
Home Call	162	155	+1
Daisy Dahlia	160	154	+2
September	163	153	-2
Fireworks	161	150	-3
Arabian Parrot	160	149	-
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Wimmera	144	144	-
The Gobbin	143	143	-
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Day of Bellingham	141	141	-
Sandpiper	140	140	-

In the "A" class last meeting (Hainton Plate) Saracen (151) and Boston (152) were included. It will be noticed that top-weight is dropped 8 lbs. so that subtracting this poundage from the weights now allotted gives the figure of comparison.

The result of the Hainton Plate, after a shocking bad start, was (1) Home Call; (2) Melody Dahlia; (3) Boston; (4) Rothsay; (5) Saracen and The Regent, who took no part in the race.

Under the circumstances, the elimination of Boston and Saracen is open to question. Otherwise, there is little cause for complaint, since Melody Dahlia receives 1 lb. for the half length defeat.

Bay of Bellingham, of course, is promoted for winning the "B" class at last meeting. The difference in the time for the two classes was 3-5 of a second in favour of "A." Bay of Bellingham will have 24 lbs. off his back on Saturday, whereas Home Call only benefits to the extent of 7 lbs. Thus, by the time test, Bay of Bellingham should be able to beat Home Call.

COMMONWEALTH HANDICAP "B" CLASS:
(SIX FURLONGS.)

Pony.	Then.	Now, parison.	(lbs.)
The Geizer	167	159	+1
Boston	159	159	-
Bluegrass	157	157	-
Loch Rannoch	161	156	+1
Tutix	163	158	-1
The Gowk	168	155	-3
Blething Paper	168	154	-4
Saracen	162	154	-4
Grey Streak	167	154	-4
Reynolds	162	153	-10
Golden Ph.	162	152	-1
District Call	160	151	+1
The Gink	150	150	-
Kwanlap	148	148	-
Barley Grass	161	148	-4
Craigavad	154	140	+1
Beldorney S.	144	144	-
Polly	143	143	-
Jambu	148	140	+3

For the "B" class event top-weight has been dropped 8 lbs. compared to burdens allotted in the Hainton Plate at last meeting, when Sandpiper was asked to carry 168 lbs.

Pony.	Then.	Now, parison.	(lbs.)
The Geizer	167	159	+1
Boston	159	159	-
Bluegrass	157	157	-
Loch Rannoch	161	156	+1
Tutix	163	158	-1
The Gowk	168	155	-3
Blething Paper	168	154	-4
Saracen	162	154	-4
Grey Streak	167	154	-4
Reynolds	162	153	-10
Golden Ph.	162	152	-1
District Call	160	151	+1
The Gink	150	150	-
Kwanlap	148	148	-
Barley Grass	161	148	-4
Craigavad	154	140	+1
Beldorney S.	144	144	-
Polly	143	143	-
Jambu	148	140	+3

(Continued on next column.)

LOCAL SPORT.

LAWN TENNIS.

FILIPINO PLAYER IN ACTION.

TO-DAY'S MATCHES CANCELLED.

By kind permission of the Commodore, the Filipino players now in Hongkong en route to Japan were accommodated in the Naval Yard Hard Courts yesterday afternoon, but on account of the rain which began to fall immediately on their arrival at 5 p.m. at the court, only Barredo, who is their best singles player, was seen in action. He had a "warm up" with S. A. Rumjahn, well known locally. An attempt was made to play a set, but after the first game had been finished it was found impossible to continue on account of a heavy shower falling.

The game went to the Hongkong man on the Filipino's service.

It would not be well to judge Barredo's play by the short knock up in the bad conditions of yesterday, and Hongkong tennis enthusiasts will have to wait patiently for a better opportunity of watching this reputable player in action.

NO MATCHES TO-DAY.

Late yesterday afternoon it was announced that the Official Matches for this afternoon between the Philippines Davis Cup team and Hongkong had been called off. This decision was made to after a very careful examination of the ground which was found to be sodden with water on account of the heavy downpour of rain on Tuesday night.

Much disappointment has been expressed by followers of the game who are not a little excited over the prospects of witnessing local exponents against Davis Cup players. It is hoped, however, that there will be better luck on their return journey to the Philippines. The Filipinos leave to-morrow at noon for Shanghai and Japan.

BILLIARDS.

GRAY BADLY BEATEN BY FALKNER.

AUSTRALIAN PROFESSIONAL'S DISAPPOINTING DISPLAY.

1,600-132.

A very disappointing display was given by Mr. George Gray, the Australian professional billiards player, who was recently in Hongkong, when he met Mr. Claude Falkner at the Town Hall, Shanghai, on April 21st. While Gray, according to paper reports of the game, failed to live up to his reputation Falkner, on the other hand, gave a great exhibition. The result of the match, which was the first of two, was that Falkner won by 1,600 points to 132.

Mr. Falkner is coming to Hongkong shortly, and will meet here the local champion, Mr. A. J. Osmond.

Commenting on the game, the N.C. Daily News says that Mr. Falkner showed a very great variety in his play in the different phases of the game. On the other hand Mr. Gray in no sense lived up to his reputation, and was quite unable to keep pace with his opponent. Possibly, the report continues, this is due to lack of practice on local tables, but it was very disappointing. The feature of the after dinner session was a break by Mr. Falkner of 200, compiled in 15 minutes.

While Mr. Falkner ran to his 800 score before dinner, Mr. Gray's score was only at 95.

The China Press gives the detailed score as follows:—

FIRST SESSION.

Falkner—233, 0, 8, 0, 3, 14, 61, 56, 2, 0, 63, 280, 61, 8.

Gray—4, 2, 0, 5, 3, 6, 15, 0, 15, 0, 34, 3, 4.

SECOND SESSION.

Falkner—100, 303, 197, 178, 5, 8, 0, 30.

Gray—5, 3, 5, 2, 8, 14, 2.

Commenting on Mr. Falkner's break of 233, the N.C. Daily News says:—

This was an exhibition of good all round billiards. Starting with a series of losing hazards from the red in the centre pocket, much after the style of the stroke which made Mr. Gray's reputation many years ago, Mr. Falkner seemed finally to have manoeuvred the balls into position for a series of nursery cannons, but brought his break to an end at a corner shot which went astray.

The biggest break of the match is described thus:—

To start with he showed a very great variety of strokes, and then after scoring 75 found himself in position to open the nursery cannon game. This he carried on until 171 was reached, when he lost position. At 200, he again brought the balls together at the top of the table and scored a further 70 in very quick time.

(Continued at foot of next column.)

FOOTBALL.

To-day, at 5.15 p.m. —

HONGKONG LEAGUE.

Division I.: Kick-off, 5.15 p.m.
Hongkong F.C. v. Kowloon, H.K.F.C. ground. Referee, Mr. Smith, R.A.
South China v. Hongkong Police, Soekumpoo "A" ground. Referee, Mr. Atkinson.

Yesterday afternoon the Club de Recreo were to have played against the East Surreys on the Kowloon F.C. ground, but the match did not take place, the Club de Recreo scratching to the soldiers, who thus take the points at stake.

Should the Kowloon F.C. win their match against the Hongkong F.C. this afternoon, they will complete the double by taking both Shield and League, an event without parallel in the Colony's records.

The Surreys, however, have still an outstanding fixture and have a chance of retaining First Division honour by winning this.

SCHOOL SPORTS.

SATURDAY'S PROGRAMME AT CHEUNG CHOW.

On Saturday the Cheung Chow Government School will hold its fourth annual athletic sports meeting on the football ground at Cheung Chow Island.

CANTON'S ADVICE TO FOREIGN POWERS.

MANIFESTO OF NATIONALIST GOVERNMENT.

We have received from Mr. Ping Sheung Foo, Superintendent of Customs and Commissioner of Foreign Affairs, the following translation of a manifesto to the Foreign Powers issued by the Nationalist Government at Canton. A reference was made to the manifesto in our leading article yesterday.

"In recent years the Peking Government has been usurped by one militarist after another, whose maladministration has been directly contrary to the people's will, and has aroused the detestation of the citizens of the Republic. The Peking Government has long ceased to be a Government in fact.

"Since the pollution of the Presidency by bribery by Tsao Kun, who was subsequently driven away by other militarists, Tuan Chi Jui, willing tool of the militarists, assuming the title of 'Chief Executive,' occupied the highest office of the State and tyrannized over the people. Because of the recent civil wars around Peking, Tuan has been, at one moment, in flight, at the next, clinging to office. The so-called government in Peking is now no longer a government even in name.

"Although this so-called Government which is non-existent in name or in fact, has long been repudiated by the people, yet the infamous militarists still make use of it to promulgate mandates and orders and perpetrate other actions detrimental to the nation. Its only pretext for existence is recognition by the Powers. The effect of such recognition has only served to foster internal strife. This has been an irrefutable fact for years, and is the cause for great anxiety to the citizens of the Republic, when reflecting over the past and planning for the future. The rise and fall of the militarists in the last few years has been merely the substitution of one tyrant for another. Recognition by the Powers has been, in effect, assistance of the temporarily dominant militarist faction and, consequently, intervention in our internal affairs.

"This Government, in accordance with the testament of Dr. Sun Yat Sen, advocates the convocation of the People's Convention in order to settle the internal complications and secure a united government. Looking back, we find that for twenty months during the first and second years of the Republic, there was no government recognized by the Powers, and yet no inconvenience in diplomatic relations was felt.

"We hereby make this solemn appeal: That until the People's Convention is held and a United Government instituted, the Foreign Governments—in order to avoid intervention in our internal affairs, thus prolonging our internal strife—shall refuse recognition of whatever militarists who may happen to occupy Peking. Furthermore, it is our hope that the peoples of the foreign States shall supervise their respective Governments so that the latter may not repeat the mistakes of the past. Thus shall our people be able to rise and overthrow militarism, achieve a united government, and devote themselves to works of reconstruction. This will be not only a blessing to China, but will also contribute to the peace and welfare of all nations and peoples.

(Sd.) EXECUTIVE COMMITTEE OF THE NATIONALIST GOVERNMENT.

WANG CHING WAI,
HU HAN MIN,
TAN YEN KAI,
WE CHAO CHU,
KOO YING FAN."

Canton, April 24th, 1926.

PICKETS IN CUSTODY.
MACAO INCIDENT AFTER SEIZURE OF HONGKONG LAUNCH.

According to reports reaching Hongkong, four Canton boycott pickets have been taken into custody by the Portuguese authorities at Macao, following the seizure by the pickets of a Hongkong steam launch and cargo junk.

It appears that the *Wai Kin*, the steam-launch concerned, owned by the Wai Kee Co., of Hongkong, was towing a heavily-laden cargo junk towards Macao when it was seized by another steam-launch manned by armed boycott pickets. The pickets took control and ordered the launch and junk to be steered to Chinese waters, but the junk ran aground, and a number of the pickets were left in charge of it while the remainder proceeded on the launch. When crossing Macao harbour to get into Chinese waters at Lappa, a Macao patrol launch, it is reported, took the *Wai Kin* to the Macao water police pier, together with the four pickets, who were on board.

The coxswain of the *Wai Kin* reported the above incident to his owners on returning from Macao to this port, and stated that the Hongkong license has been taken. The owners are taking steps to bring the *Wai Kin* back.

THE WING ON CASE.

WITNESS SENTENCED FOR RETICENCE.

CHIEF JUSTICE LATER REVOKES ORDER.

THE STRANGE CONDUCT OF A SOLICITOR'S CLERK.

During the further hearing of the Wing On case yesterday, the Chief Justice (Sir Henry Gollan), sentenced a witness to 14 days' imprisonment for refusing to answer a question asked by Mr. C. G. Alabaster, K.C., counsel for the second prisoner, in the case. His Lordship, however, subsequently withdrew the order when witness answered the question.

"This witness and others seem to think," said His Lordship, "that when an order is given by someone else they can withhold information. I want it clearly understood that when I tell a witness to answer, he has no right to tell me that his employer has told him not to respond."

Mr. F. C. Jenkin, appeared with Mr. H. G. Sheldon for the prosecution (both instructed by Mr. Bulmer Johnson, of Messrs. Hastings, Dennys & Bowley). Mr. C. G. Alabaster and Mr. Elsieley Zeitlyn (instructed by Mr. G. K. Hall Brutton and Mr. Leo d'Almada) appear for the respective prisoners.

"COUNTRY YOKEL'S" EVIDENCE.
When the hearing was resumed yesterday morning, Tam Lay, who had been formerly employed by the second defendant, Lam Fook Chiu, was called by Mr. F. C. Jenkin. This witness was the one to whom Mr. Jenkin had referred to in his opening speech as the "country yokel."

Witness said that he was at present an apprentice fitter at the Naval Yard. He had been previously employed by the second defendant in Canton, as a shop-assistant in defendant's printing shop. He also worked as a "boy" for defendant.

Replying to Counsel, he said that defendant one day gave him \$5 to buy three chops from another printing shop in Canton. He brought them back, and being able to read, he saw that the Chinese characters on one of the chops were "the Hongkong Wing On Co., Ltd." A few days later, he was handed back the chops, but they were broken up in small pieces, but he could distinguish the character *On* on one of them. His master requested him to burn the pieces in the kitchen chatty, and he did so.

"YOU GO TO PRISON."
Mr. Alabaster rose to cross-examine, and asked witness who engaged him at the Naval Yard. He replied that he could not remember, as he was engaged by Europeans.

What is your number at the Naval Yard?—If I disclose that, I shall lose my job.

His Lordship: Give the number at once!—If I tell your Lordship the number.

Give the number at once or I shall send you to prison!—If your Lordship will guarantee that I won't lose my job, I shall answer.

His Lordship: You go to prison for a fortnight.

Witness thereupon immediately divulged his number.

Mr. Jenkin: I take it, your Lordship, that the order is suspended?

Mr. Alabaster said that he was not concerned.

His Lordship allowed the case to go on, and made the comment given above.

Witness said that he was afraid if he could not get back to his present job that he would not be able to secure a living.

"THIS NONSENSE."
His Lordship: It is ridiculous. It seems to be the idea that witnesses are entitled to refuse to answer, or cut their answers to suit instructions. This time I shall not enforce the order, but I want it to be clearly understood that witnesses must answer at once without any nonsense about being forbidden to give information. If necessary I would take very serious steps to make people understand that they are not to reply in this manner.

Mr. Alabaster continued to question witness with regard to his employment at the Naval Yard. Witness was given the photographs of two men, and asked if he knew whether they had been employed at the printing shop in Canton. Witness replied in the negative.

In answer to His Lordship, Mr. Alabaster said that he did not anticipate for one moment the attitude the witness had adopted. His cross-examination had been directed with a view to showing that the witness was never at the printing shop in Canton at the time he was supposed to have been concerned in the transactions.

At the conclusion of witness's evidence, His Lordship said: I won't send you to prison this time, but you must remember in future that when you are told to do something in this Court you have to do it.

At a later stage witness was confronted by an employee at the Naval Yard. He then admitted that he had taken the place of a person named Chan Woon at the Naval Yard, had adopted his name, and had impersonated him.

POWER OF ATTORNEY.

The next witness for the prosecution was Chan Sam, who said that he was formerly a clerk in the employ of a Chinese solicitor in the Colony. He had known Lam Fook Chiu, the second prisoner, for 15 years, and he had introduced him to the first prisoner, Au Kim Lui. He also knew Fok Chung, Yuen, a defendant who had absconded whilst on bail. Fok and Lam took him to see Au Kim Lui with a view to his taking a power of attorney for Au, while he was away in Peking. He had been told that he would be largely responsible for the civil action which had been instituted to recover \$50,000 from the Wing On Company. He eventually went with Lam to see Ho Cheuk Pang, of the Bank of East Asia, with a view to borrowing two or three thousand dollars for the purposes of the civil action, which was pending. Eventually the plaintiffs decided to change their solicitors, and they went to Brutton's, but this firm wanted \$500 in advance before taking up the case. Lam and Fok had told him they did not want to appear in Court, during the civil action. Witness was to act for Au Kim Lui, and when the \$50,000 was recovered from the Wing On Bank, he was to receive 15 per cent. for his trouble.

AN ALLEGED CONFESSION.
Continuing, witness said that the second prisoner, Lam Fook Chiu, eventually told him that \$50,000 had already been drawn on the Wing On Bank on a forged deposit book. The book on which they were claiming a further amount, was, however, the genuine one.

"From that day," said witness, "I refused to have anything further to do with the matter."
Cross-examined by Mr. Zeitlyn, witness said that he was employed for four or five years in a solicitor's office. He agreed that he would be of general use to litigant. He also agreed that the solicitors of the plaintiffs in the civil action were pressing for money, but denied that he personally had borrowed two to three thousand dollars from Ho Cheuk Pang. The money was lent to the second defendant, Lam.

Counsel pointed out that at the Police Court he had said that he had borrowed the money. Witness said that had done so on the instructions of Lam.

Witness, replying to further questions, said that he had the power of attorney at the time. It had not been signed but it had been agreed upon. He disagreed that Lam was unwilling that he should be given the power. The question was repeated several times, and just as Counsel was about to draw his attention to what he had said at the Police Court, witness interposed and said that he wanted to explain. He spoke of an interview which he had had with the plaintiffs, when it was decided that he did not need the power of attorney.

Witness eventually agreed that he had never possessed power of attorney. He denied that he had ever tried to get any money from Au Kim Lui, the first prisoner.

THE VALUE OF ENGLISH.

Witness was questioned concerning his means of livelihood. He said that in 1923, he went to Europe as a commission agent for Lyson & Co., a local firm. He visited Italy, France, and Germany, and although he could not speak the languages, he had got on quite well with his knowledge of English.

Since his return he had not done anything owing to the strike. He had lived on his means; he had several houses in Stanley, left to him by his grandfather. His grandfather had made no will, neither had letters of administration being applied for. When his father died, the property had fallen to him. The property was until recently in the name of his grandfather.

Mr. Zeitlyn produced a document, pertaining to another house owned by witness's grandfather. He read out the names of several persons as being beneficiaries on the death of witness's grandfather. Witness then said that he had control of the property.

You said at the Magistracy that you owned the property. That was a lie!—It was not a lie.

(Continued on next column.)

\$10,000 FINE.

OPIUM SMUGGLER SENTENCED.

At the Central Magistracy yesterday, before Mr. R. E. Lindell, a Chinese was fined \$10,000 for possession of 118 tael of illicit opium. The drug was valued at \$1,418.

The opium was discovered in the false bottom of a box, which was found in defendant's possession as he disembarked from a Macao boat at the Wing Lok Wharf.

Defendant pleaded that he had made the acquaintance of the owner of the box in Mongkok and was looking after it for him.

If the fine was not forthcoming, defendant was given the alternative of 12 months' imprisonment.

MOTOR-CYCLE FATALITY.

EUROPEAN, CHARGED WITH MANSLAUGHTER.

DATE FOR HEARING CASE FIXED.

The case in which Mr. S. J. Squire, of the Hongkong Electric Company, Ltd., is charged with manslaughter, and also with driving in a reckless manner, again came before Major C. Willson at the Central Magistracy yesterday.

Sub-inspector Alexander, of the Traffic Department, asked for a date to be fixed for hearing the case, and His Worship decided to hear it next Tuesday afternoon at 2.15.

It will be remembered that as the result of an accident at the tram shelter at Causeway Bay, on the night of Saturday, April 17th, a Chinese received injuries through, it is alleged, Mr. Squire running into him while riding his motor-cycle. The Chinese died in hospital the same night.

Mr. J. A. Gordon Leask, who is appearing for the defence, asked if it was likely that any inquiry would be held into the death of the Chinese, and His Worship replied that he did not think so.

THEFT OF JEWELLERY.

MR. C. A. S. RUSS COMPLAINT IN CASE.

Two Chinese were charged at the Central Magistracy yesterday with the theft of several articles of jewellery. They were arraigned on three separate charges, in one of which Mr. C. A. S. Russ was the complainant.

The first defendant was represented by Mr. A. E. Hall.

Mr. Russ stated in evidence that his wife left a diamond ring and a ruby ring set in platinum on a shelf at a tailor's shop in D'Agular Street on the afternoon of February 6th. The loss was only discovered some hours later, while witness was at Fanning. Next morning he visited the shop, but the rings were not there. One of the rings was later traced to a pawnshop.

Mr. Russ strongly objected to any compensation being paid to the pawnbroker. The ring had cost \$80 originally, but it had been pledged for \$30.

The case was adjourned for a week.

"WHY DID YOU DO IT?"

Questioned as to why he went to Brutton's with a view to having them carry on the civil action when he knew that it was a forgery, witness said that he had merely gone to Brutton's offices to ask the costs of the case. He had been asked to do so by Lam, the second prisoner.

His Lordship: You knew from the statement made to you by Lam that this business was a forgery. Why did you go to Bruttons when you knew that?—I went to enquire the costs of the case for the second defendant.

You knew at the time that it was a forgery, as Lam had told you?—Yes, I knew that before I went to Bruttons.

Then why did you go to enquire about the provision of costs for a man who you knew had obtained money on a forged book?—I went at his request.

His Lordship remarked that he could not understand how he could have anything more to do with a criminal business like that, once he had heard that the whole matter was criminal.

TROUBLE TO HIS CONSCIENCE.

Mr. Alabaster: Was it with the hope of getting 15 per cent. of the amount that you went to enquire into the costs at Bruttons?—No.

Was it with the desire of getting 15 per cent. that you went to Ho Cheuk Pang?—No.

Can you explain why you were going to get 15 per cent. in fact \$7,500?—Lam and Fok said 'I was to have it for taking evidence.'

He was away in Peking at the time. Whose evidence were you to take?—I don't know.

Your story is incredible. Lam never told you about a forged book?—He did.

His Lordship: Why should he have made the confession of forgery to you? It was not necessary for the purposes of the action. Was it for the trouble to your conscience that you were to get 15 per cent.?

Witness said he did not know what trouble he was to have. All he knew was that he had to take evidence.

When the case was adjourned until to-day, it was stated that the evidence for the prosecution was finished. The defence will begin to-day.

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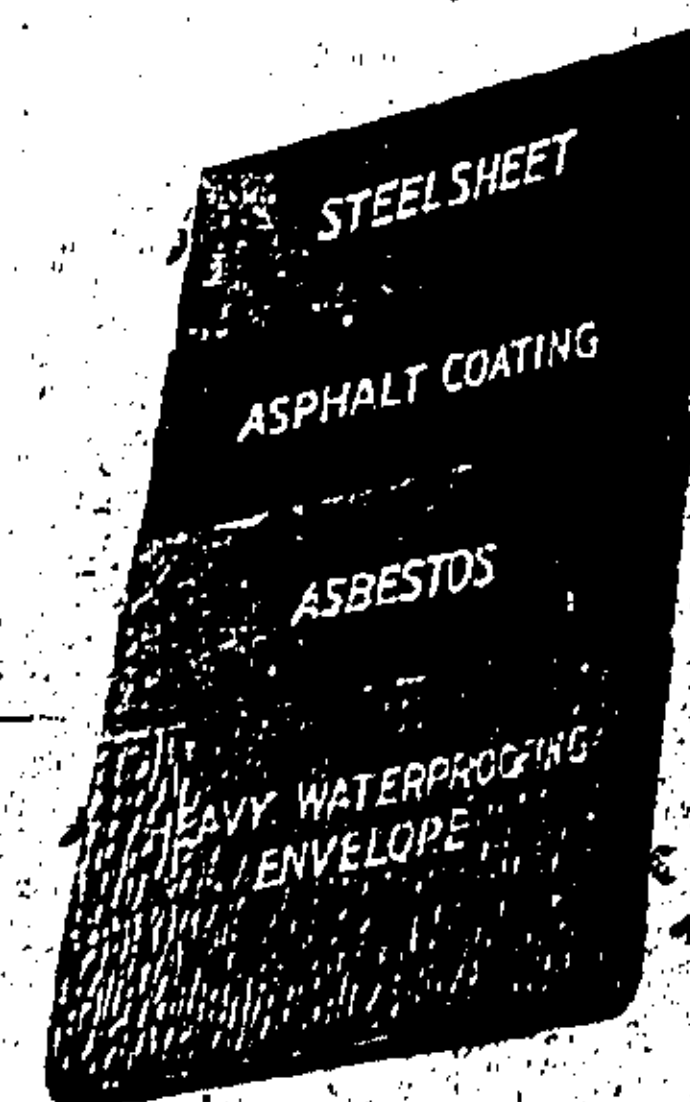
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NEW ADVERTISEMENTS.

PEAK CLUB.

THE Committee of the Peak Club have arranged with Mr. DICK NORTON for a Performance to be given by "THE GLOBETROTTERS" at the Peak Club on MONDAY NEXT, MAY 3RD, at 9.30 P.M. TICKETS—\$3 Each, can be obtained from the Hon. Secretary, Mr. E. B. CORNELL, or from the No. 1 Box at the Peak Club. [3500]

HONGKONG CRICKET CLUB.

TENNIS.

Owing to the Ground being unfit for the Matches arranged for the PHILIPPINE DAVIS CUP TEAM TO-DAY are CANCELLED. [3495]

HONGKONG JOCKEY CLUB.

THE SECOND EXTRA RACE MEETING will be held (weather permitting) at HAPPY VALLEY on SATURDAY, 1ST MAY, 1926, commencing at 3 P.M. The First Ball will be rung at 2.30 P.M. The Charge for Admission to the Public Enclosure will be \$1.00 for all Persons including Ladies. Soldiers and Sailors in Uniform—Half Price.

Members are advised that they must show their Badges to obtain Admission to the Members' Enclosure. Each Member has the right to introduce 2 Non-members to the Members' Enclosure. Tickets for whom can be obtained from Messrs. LESTER & DAVIS at \$5 each up to FRIDAY, 30TH APRIL. The Charge for Admission for Ladies to the Members' Enclosure will be \$2. Each Member can obtain, upon application to the SECRETARY, Badges for the Admission of 2 Ladies Free of Charge. [3497]

THE CANTON INSURANCE OFFICE, LIMITED.

NOTICE TO SHAREHOLDERS.

THE FORTY-FIFTH ORDINARY GENERAL MEETING of SHAREHOLDERS will be held at the Office of the Undersigned on TUESDAY, 18TH MAY, 1926, at Noon, for the purpose of receiving the Report of the General Agents, together with a Statement of Accounts for the Year ended the 31st December, 1925.

THE SHARE REGISTER AND TRANSFER BOOKS will be CLOSED from the 4TH to the 18TH MAY, 1926, both days inclusive. JARDINE, MATHESON & CO., LTD., General Agents. Hongkong, 23rd April, 1926. [3498]

THE HONGKONG ELECTRIC CO., LIMITED.

NOTICE.

NOTICE IS HEREBY GIVEN that Certificate for 8 Shares No. 36635/36642 issued on 20th November, 1925, in the Name of the Late Mr. ALLISTON O'BRIEN, GOURDIN has been Declared LOST and should the Same not be produced before 5th MAY, 1926, it shall be deemed CANCELLED and of NO EFFECT.

GIBB, LIVINGSTON & CO., LTD., Agents. Hongkong, 22nd April, 1926. [3478]

HONGKONG BENEVOLENT SOCIETY.

IT is Proposed to Hold a JUMBLE SALE on WEDNESDAY, MAY 5TH. Contributions of Clothing, etc. will be Gratefully Received at the CRY HALL on MONDAY, 29TH, THURSDAY, 29TH and MAY 3RD, 4TH and 5TH at 11 A.M. [3485]

SAFE DEPOSIT VAULTS.

THE BANQUE DE L'INDOCHINE beg to inform all interested in SAFE DEPOSIT that they have actually in their New Building, 5, QUEEN'S ROAD, SAFE DEPOSIT BOXES at the Yearly Rate of \$3 for the Small Size and \$12 for the Large Size. Please Apply to The CASHIER. [3473]

WANTED.

GOOD AMAN WANTED in FORMOSA. Must speak English and preferably a Good Traveller. 3 Children. Good Wages. Mrs. B. B. ORR, c/o Messrs. BIRD & Co., TAIFEE, FORMOSA. [3480]

FELIX VILLAS—At the TERMINUS of the new BUS SERVICE, European residences equipped with modern sanitation, electric light gas, as well as garage and comprising 6 rooms, 4 bathrooms, servants' quarters, etc., at \$150 and upwards. These comfortable residences, on MOUNT DAVID ROAD, face South and are situated in one of the most delightful localities in Hongkong. Apply to the HONGKONG LAND INVESTMENT & AGENCY CO., LTD. [3429]

TO LET—No. 41, Robinson Road, 4 Rooms and 2 Baths. Large Garden. Apply to PERCY SMITH, SETH & FLEMING, No. 6, Des Voeux Road Central. [3479]

PREMISES TO LET in the DAIRY FARM BUILDING, PROWINGTON STREET, East Point. Floor Area: 6,235 Sq. Yds. Height: 20.40 Ft. Make Excellent Godown. For further particulars apply to the SECRETARY, THE DAIRY FARM, ICE & COLD STORAGE CO., LTD. [3358]

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HOUSE—Mid-Level also One between CAPRICORN CANTONMENT and St. PAUL'S. Mortgage arranged on Architect's valuation. HOUSE, FLATS and BUILDING LOTS. Negotiated. SMALL INVESTORS. Tel. 4620. [169]

INTIMATIONS.

THE SPIRIT OF THE SEAS.

From the great blue deep came forth the Empire, boundless and free. Across the wide waters of all the seas unceasingly pass men and ships, binding more tightly the common bonds of a noble heritage. Not least amongst these ties is

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DEWAR'S "WHITE LABEL" AND

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Hongkong Office: 14, Chater Road. London Office: 131, Fleet Street, E.C.

The Daily Press.

HONGKONG, APRIL 29TH, 1926.

THE TAXATION OF BETTING.

It was, of course, a foregone conclusion that the proposal which the Chancellor of the Exchequer has made to impose a tax of 5 per cent. on every stake on a race course or through a credit bookmaker, would encounter determined opposition from the bookmakers as well as from the Churches. It is, however, unlikely that much support will be found in the House of Commons for the bookmakers' argument against the tax, which is briefly that no scheme for taxing betting in England is workable; and that, in any event, the tax will not yield the sum expected from it. The cabled summary of the Chancellor's speech does not tell us how much he expects it to yield; but, as the decision to impose this tax has not been arrived at in a hurry, but only after the most exhaustive investigations, we may conclude that the Treasury is fully satisfied that the yield will be well worth the cost of collecting it.

We expected the Chancellor had practically made up his mind on the subject when we saw recently in *The Times* a brief letter signed by several former Governors of Dominions testifying to the productivity of the tax and stating that the imposition of such a tax has not increased the amount of betting in the Dominions. We cannot say that we are greatly impressed by Sir JOHN SIMON's argument that the taxation of betting would be equivalent to an official imprimatur on the practice. Surely it may be said that betting has the imprimatur of the State already, in that it is under

certain conditions, recognised as a gigantic business and the State derives a considerable income from it already through the transmission of thousands of telegrams daily during the racing season. Moreover, we have yet to learn that the prosperous gentlemen who carry on large businesses as turf commission agents go scot free of income tax, though a recent decision of the High Court has held that casual profits from betting are not liable to income tax. The Budget proposal will correct this manifest injustice to some extent, since by taxing all bets not a single pound escapes taxation.

No one on either side of this sharply conducted dispute will deny that humanity has somewhere in its composition a taste for gambling. The "lucky bag" is a feature even of most Church bazaars. Gambling has its roots in a human instinct whose manifestations are, in themselves neither good nor bad. A balanced writer on the subject has recently said: "We have to ask ourselves what check on this instinct is necessary in the general interest, since its exaggeration is obviously attended with evil results, and whether, for purposes of revenue, any encouragement can be given to it without the danger of leading directly to such results." If the question be judged by this standard we think it will be exceedingly hard for any one to make out a case that such a tax as the Chancellor of the Exchequer proposes can possibly result in increasing the amount of betting. The probabilities are that the tax will not serve to increase gambling in the slightest degree. With or without taxation the same vast sums of money would continue to change hands; and, since the State recognises the existence of betting in places "within the meaning of the Act" and actually profits from it through the Post Office and the "entertainment tax" on gate money, it surely does seem anomalous that it should continue to allow such a fruitful source of taxation as bets to go untapped.

The bookmaker probably would not be able to collect the tax in the same way, say as the Theatre do; presumably, he would have to arrange for it in calculating the odds offered, or, if as a body they so strongly dislike it, they may make way for the introduction of the totalisator on the Home courses—and so simplify the task of the tax collector, and offer to the Chancellor the prospect of a larger revenue.

The statement of the ex-Governors of Dominions to whom allusion is made at the beginning of this article that the tax in the Dominions has not increased betting is not incontestable, if it is linked up with the establishment of the totalisator, as it is in practically all the Dominions referred to. A chartered accountant who writes to *The Times* with experience as an auditor of one of the largest turf clubs in India says of the abolition of the bookmaker and the introduction of the totalisator in India that no one could doubt either the direct benefit to the club or the indirect benefit to the Government through the tax, but he joins issue with the statement that it has not led to an increase in gambling. He expresses the opinion that when totalisators were established in India they very largely increased the amount of betting. However, in Great Britain that question does not yet arise. No increase of betting that we can see can be expected from the imposition of such a tax as the Chancellor proposes. Of course, it will be objected that it leaves absolutely unaffected a vast amount of betting on other things than horse races; but, perhaps, the present proposal is but a beginning in dealing comprehensively with the whole subject. We should be surprised if the Chancellor's proposal is defeated in the House of Commons.

Between 2 p.m. on the 27th inst. and 8 p.m. on the 28th, 3.76 inches of rain fell. In the preceding 24 hours the fall was 0.29 of an inch.

The bathing beaches at North Point and Kennedy Town open on May 1st, while the Stonecutters' Island beach (with the same launch facilities as were provided last year) opens on May 5th.

THE CUSTOMS REVENUE FOR KWANGTUNG.

Some addition needs to be made to our comments of a few days ago on the subject of the rather unexpected disclosure that the Customs revenue at Canton during the last quarter of 1925 exceeded the revenue for the corresponding quarter in the previous three years. Looking at the Quarterly Trade Returns for other Kwangtung ports we find reasons for suggesting that the larger Customs revenue at Canton is sufficiently explained by a probable diversion of trade from other ports. The Returns for Kiangmon and Samshui, for instance, contain no record of any foreign goods whatever being imported at those ports for the last quarter of 1925. The inference is that the districts those ports feed in normal times are now being served with foreign goods in round-about ways through the port of Canton. That would more than explain the improved Customs revenue at Canton for that quarter. The annual Reports showing the Customs revenue for all the smaller ports of Kwangtung are not yet available. All we know, so far, is that the revenue for the whole year at Canton showed a decline of HK \$786,000. When to this is added the decline which it is obvious from the heavy reduction in quantities of goods must be shown at each of the other ports in the province—Swatow, Kiangmoon, Samshui, Lappa, Kowloon, Pakhoi and Kiangchow—the Customs revenue for the whole Province of which Canton is the capital city must be very substantial indeed, alike for the last quarter and the whole period of 1925. Of the ports named Lappa appears to be the only one in which trade appears to have been fairly well-maintained, and it probably shares with Canton the distinction of showing revenue for the last quarter of the year rather better than that for the corresponding quarters of previous years.

The return made by the Medical Officer of Health for last week shows that two Chinese died from rabies.

A Chinese was knocked down by a motor-car in Queen's Road West on Tuesday, and was sent to the Government Civil Hospital.

Two reports have been received from Queen's Road West of buildings rendered dangerous by the cracking of masonry owing to the heavy rains.

The rainfall for the 24 hours ended at 10 a.m. yesterday was 3.97 inches. The total since January 1st is now 24.43 inches, against an average of 11.14 inches.

A Chinese, employed by the Dairy Farm, at Pokfulam, has been sent to the Government Civil Hospital suffering from injuries caused by his being tossed by a bull.

Between October 10th and April 10th, 1,184 cases of cholera had been reported in Bangkok with 735 deaths. The cases recently have been averaging about 80 a week.

The forty-fifth ordinary general meeting of the Canton Insurance Office, Ltd., will take place on Tuesday, May 18th, at noon, to be held at the offices of Messrs. Jardine, Matheson & Co., Ltd.

Owing to the falling and splitting of a granite lintel at 199, Queen's Road West, it is reported that the building is unsafe. A similar mishap occurred at 205 Queen's Road West, where a lintel in the kitchen broke in two.

The mistress of the Kwong Yuen Co., of Bowring Street, was fined \$25, at the Kowloon Magistracy yesterday, for exposing for sale tins of skimmed milk, without indicating that the contents were not to be given to infants.

When a Chinese was charged at the Kowloon Magistracy yesterday with failing to repair a defective water pipe at the rear of his house, he pleaded that he had been fined \$10 on the same summons the previous week. Mr. J. H. B. Nihill, the magistrate, thought that defendant was under a misapprehension. The case was, however, adjourned so that investigations might be made.

A Chinese was sentenced to one month's hard labour at the Central Magistracy yesterday, on a charge of having stolen some copper plates belong to the Hongkong Electric Company. Mr. L. R. Andrews, who appeared for the Company wished to press the case as a deterrent to others.

Before Mr. R. E. Lindsell at the Central Magistracy yesterday, a Chinese was sentenced to six months' hard labour and fifteen strokes with the birch for kidnapping a young girl, three years of age, from a house in the Shaikwan district, where he lived. He sold the child to a boatwoman at Mongkok for \$40.

The Hotel-Bon Vista, Macao, which has for a long period been used as a school, is being re-opened as a modern residential hotel. The old building has been reconstructed and provided with every modern convenience, and will be under the management of Messrs. A. Leong Hing Kee. Guests who wish to spend the week-end there can make bookings at the Hotel Metropole, Hongkong.

Special Macao excursions this coming Sunday are advertised by the Hongkong, Canton and Macao Steamboat Company. The *Tai-shan* is sail from Hongkong at 9 a.m. and will leave Macao for the return to Hongkong at 4 p.m. The *Kin-shan* will leave Macao at 7.30 a.m. and Hongkong at 12 noon. Passengers have the alternative of making the trip on the *Tai-shan*, or leaving Hongkong at noon on the *Kin-shan* and returning from Macao the same way by the *Tai-shan*. The return excursion rate is \$5, and the "Nortons" orchestra will be on board the *Tai-shan* and will provide music during the voyage and will also play for dancing to and from Macao.

At the Kowloon Magistracy yesterday afternoon, before Mr. J. H. B. Nihill and Major C. Willson, the Chinese cook who was arrested on the Blue Fannel s.s. *Lycan* on Sunday, April 18th, in possession of fifty revolvers, eight Mauser pistols, three Luger pistols, and 5,905 rounds of ammunition, was sentenced to four years' hard labour. The *Lycan* only came into port on the 18th from Liverpool via ports—and part of the arms and ammunition was found concealed in various places such as in the defendant's bunk and among his clothes; while some of the contraband was about to be placed in a sampan from the ship when the police made their haul. Mr. C. A. S. Russ appeared for the defendant, and entered a plea of guilty, and it was stated that the man was a cook and had only been at sea for between four and five months, having joined the ship at Liverpool.

The meeting, which had been arranged to be held at the European Y.M.C.A., Kowloon, to-morrow evening in honour of the visit of Sir Arthur K. Yapp, Secretary of the National Council of the Y.M.C.A., has now had to be postponed until Saturday evening on account of the delay in the arrival of the P. & O. s.s. *Khyber*, on which Sir Arthur is a passenger. Sir Arthur, who will first of all meet the Directors of the European Y.M.C.A., and will be entertained to dinner in the evening there, will address the meeting at 9 p.m. on Saturday. Mr. T. R. Ponsford, M.A., Secretary of the Foreign Department, who is accompanying Sir Arthur, will also give an address. Both visitors, who are on a tour of India and the Far East, will doubtless also visit the Chinese Y.M.C.A. during their brief stay, of a few hours only, in the Colony. They are both proceeding to Shanghai, and thence to Japan, by the *Khyber* on Sunday.

PROPERTY SALE.

At the China Auction Rooms yesterday afternoon, Mr. E. V. M. R. de Sousa, by order of the mortgagee, disposed of a leasehold property known as No. 2, Kau U Rong West.

The area of this property is 978 square feet and the annual Crown Rent is \$12.50.

The upset price was \$25,000, and there being no advance on this, Mr. Cheong Shiu became the purchaser at this figure. There was to have been a sale of leasehold property, by order of the mortgagee, at Mr. A. G. Rocha's auction room, the property in question being No. 22, Lyndhurst Terrace, but the property was withdrawn prior to the time announced for the sale.

MORE INTERFERENCE BY PICKETS.

PASSENGERS SHOT AT WHILE BOARDING "LUNGSHAN."

Further news of unwarranted interference on the part of the strike pickets reached Hongkong yesterday afternoon with the arrival of the river steamer *Lungshan*, and a Chinese accountant among her passengers, who it appears was shot at, and wounded by the pickets while boarding the steamer at Canton on Tuesday night.

From the report made to the authorities of the occurrence, it seems that the accountant, who is employed by a local Chinese firm, went up to Canton about a week ago to worship at the tombs of his ancestors. On Tuesday he made preparations to return to Hongkong, and during the evening proceeded in a boat with a number of other Chinese passengers to the *Lungshan*. When the boat was close to the steamer, and the accountant, with the other passengers, was about to board the vessel the pickets, who were hovering in the vicinity, opened fire on the boat and its human freight. One of the bullets struck the accountant, causing a rather severe wound to his thumb and hand. The man overbalanced and fell into the water, but fortunately was rescued and taken on board the s.s. *Lungshan*.

There his wound was dressed, and following his arrival here yesterday afternoon he made the above report.

THE PORTUGUESE CONSUL-GENERAL IN HONGKONG.

SENHOR ALBUQUERQUE PROMOTED.

The Portuguese community in Hongkong and the Colony of Macao will learn with considerable satisfaction that the Portuguese Consul-General in Hongkong, Senhor Cerveira de Albuquerque e Castro, has been raised to First Class Consul-General in the Consular service of the Portuguese Republic.

It was fourteen years ago that Senhor Albuquerque was first appointed to the Consular service. In that year he served his Government at Orense, in Spain, being subsequently transferred to Vigo, Kobe and Hongkong, respectively. He arrived in Hongkong in February, 1920, where he has remained ever since, and has been a popular member of the community.

Senhor Albuquerque will continue to represent his Government in this British Colony and to hold the office of Dean of the Consular Body, in which capacity he succeeded Mr. Wm. H. Gale, U.S. Consul-General, on the latter's transfer to The Hague in 1924.

COOLIES' PROTEST AGAINST A MEAL TAX.

"LUXURY" TAX ON 20 CENT MEALS.

[FROM OUR CHINESE CORRESPONDENT.]

Some 400 employes—cooks and waiters—of the food stalls and small restaurants in Canton on April 23rd almost wrecked the office of the Collector of the Meal Tax in Canton. They protested that persons consuming food costing less than 20 cents a meal have been held up for luxury tax, like those spending more than 20 cents. The coolies contend that to spend 20 cents a meal is not to live luxuriously in these days, of high living costs.

THE LABOUR CONVENTION IN CANTON.

[FROM OUR CHINESE CORRESPONDENT.]

It has been announced that there will be a large gathering of delegates for the Third National Labour Convention of China to be held in Canton, on May 1st, under the auspices of the Kuomintang. Outside delegates include Hongkong hotel employees' unions, Shanghai printers' unions, and others. For the first time, women labour delegates will participate, upwards of a dozen women workers in Canton will serve on the reception committee to welcome visiting delegates.

THE CAPTURED PICKET LAUNCH.

[FROM OUR CHINESE CORRESPONDENT.]

Mr. Soo Shin Ching, Chairman of the Canton Strike Committee in Canton, has complained to Mr. Foo Ping Shung, Commissioner for Foreign Affairs in Canton, that a British gunboat on April 26th in Canton Harbour seized one of the picket launches. Mr. Foo has been requested to communicate with the British Consul-General to arrange for the release of the launch.

CONSIGNEE NOTICES

NOTICE TO CONSIGNEES.

"HILLERMAN" LINE.
FROM SUEZ.

THE Steamship
"CITY OF LYONS"

having arrived, Consignees of Cargo by her are informed that all Goods are being landed at their risk into the hazardous and/or extra-hazardous Godowns of Holt's Wharf, whence Delivery may be obtained.
No Claims will be admitted after the Goods have left the Godowns, and all Goods remaining undelivered after 3rd May, 1926, will be subject to Rent.
All Claims against the Steamer must be presented to the Underwriter on or before 10th May, 1926, or they will not be recognised.
All broken, chafed and damaged Goods are to be left in the Godowns, where they will be examined on any Tuesdays or Fridays, between the hours of 10.45 a.m. and Noon, within the Free Storage period of One Week.
No Fire Insurance has been effected.
Bills of Lading will be countersigned by THE BANK LINE, LTD., General Agents.
Hongkong, 27th April, 1926. [3497]

THE BEN LINE STEAMERS, LTD.

FROM HULL, MIDDLESBRO, ANTWERP, LONDON AND STRAITS.

The Steamship "BENROCHE"

CONSIGNEES of Cargo are hereby informed that all Goods are being landed at their risk into the hazardous and/or extra-hazardous Godowns of the Hongkong and Kowloon Wharf and Godown Company, Ltd., whence, and/or from the wharves Delivery may be obtained.
No Claims will be admitted after the Goods have left the Godowns, and all Goods remaining undelivered after the 4th May, 1926, will be subject to Rent.
All Claims against the Steamer must be presented to the Underwriter on or before the 18th May, 1926, or they will not be recognised.
All broken, chafed and damaged Goods are to be left in the Godowns, where they will be examined on any Tuesdays or Fridays, between the hours of 10.45 a.m. and Noon, within the Free Storage period of One Week.
No Fire Insurance has been effected.
Bills of Lading will be countersigned by GIBB, LIVINGSTON & CO., LTD., Agents.
Hongkong, 27th April, 1926. [3499]

NOTICE TO CONSIGNEES.

AMERICAN & MANCHURIAN LINE.
FROM NEW YORK.

THE Steamship
"LANGTON HALL"

having arrived, Consignees of Cargo by her are informed that all Goods are being landed at their risk into the hazardous and/or extra-hazardous Godowns of Holt's Wharf, whence Delivery may be obtained.
No Claims will be admitted after the Goods have left the Godowns, and all Goods remaining undelivered after 3rd May, 1926, will be subject to Rent.
All Claims against the Steamer must be presented to the Underwriter on or before 10th May, 1926, or they will not be recognised.
All broken, chafed and damaged Goods are to be left in the Godowns, where they will be examined on any Tuesdays or Fridays, between the hours of 10.45 a.m. and Noon, within the Free Storage period of One Week.
No Fire Insurance has been effected.
Bills of Lading will be countersigned by THE BANK LINE, LTD., General Agents.
Hongkong, 27th April, 1926. [3498]

S.S. "AMAZONE."

SERVICES CONTRACTUELS DES
MESSAGERIES MARITIMES.

NOTICE

CONSIGNEES of Cargo from MAR. SEILLES, & Co., Cargo from HAVRE, ex s.s. "TETUAN," Cargo from BORDEAUX ex s.s. "VILLE DE VERDUN" and Cargo from LISBON ex s.s. "ANDROMÈDE" in connection with above Steamer are hereby informed that their Goods with the exception of Opium, Treasure and Valuables are being landed and stored at their risk into the Godowns of the Hongkong and Kowloon Wharf and Godown Co., Ltd., whence Delivery may be obtained immediately after landing.
Optional Cargo will be forwarded on unless intimation is received from the Consignees before 3.00 p.m. To-day, requesting it to be landed here.
Bills of Lading will be countersigned by the Underwriter. Goods remaining undelivered after Monday, the 3rd May, 1926, at Noon, will be subject to Rent and Landing Charges.
All Claims must be sent in to us on or before Wednesday, the 5th May, 1926, or they will not be recognised.
All damaged Packages will be examined on Saturday, the 1st May, 1926, at 10 a.m., by Messrs. Goddard & Douglas.
No Fire Insurance has been effected.
J. LIMAGE, Agent.
Hongkong, 26th April, 1926. [3494]

NOTICE TO CONSIGNEES.

OCEAN STEAMSHIP CO., LTD.
CHINA MUTUAL STEAM NAVIGATION CO., LTD.
FROM NEW YORK via SINGAPORE.

CONSIGNEES per Company's Steamer "HYSON" are hereby notified that the Cargo having arrived per s.s. "ATREUS" from Singapore will be discharged into Holt's Wharf, Kowloon, where it will be at Consignees' risk and subject to Terms and Conditions of Storage at Holt's Wharf. The Cargo will be ready for Delivery from Godown on and after 28th April.
Optional Cargo will be landed, unless Notice has been given prior to Steamer's arrival.
All broken, chafed and damaged Goods are to be left in the Godowns, where they will be examined on any Tuesdays and Fridays, between the hours of 10.45 a.m. and Noon, within the Free Storage period.
No Claims will be admitted after the Goods have left the Steamer's Godown, and all Goods remaining undelivered after the 3rd May, will be subject to Rent.
All Claims against the Steamer must be presented to the Underwriter on or before the 17th May, or they will not be recognised.
No Fire Insurance will be effected.
BUTTERFIELD & SWIRE, Agents.
Hongkong, 26th April, 1926. [3490]

NOTICE TO CONSIGNEES.

OCEAN STEAMSHIP CO., LTD.
CHINA MUTUAL STEAM NAVIGATION CO., LTD.

CONSIGNEES per Company's Steamer "ATREUS" are hereby notified that the Cargo will be discharged into Holt's Wharf, Kowloon, where it will be at Consignees' risk and subject to Terms and Conditions of Storage at Holt's Wharf. The Cargo will be ready for Delivery from Godown on and after 28th April.
Optional Cargo will be landed, unless Notice has been given prior to Steamer's arrival.
All broken, chafed and damaged Goods are to be left in the Godowns, where they will be examined on any Tuesdays and Fridays, between the hours of 10.45 a.m. and Noon, within the Free Storage period.
No Claims will be admitted after the Goods have left the Steamer's Godown, and all Goods remaining undelivered after the 3rd May, will be subject to Rent.
All Claims against the Steamer must be presented to the Underwriter on or before the 17th May, or they will not be recognised.
No Fire Insurance will be effected.
BUTTERFIELD & SWIRE, Agents.
Hongkong, 26th April, 1926. [3491]

NORDEUTSCHER LLOYD, BREMEN.

THE Steamship
"SAARBREUCKEN"
having arrived from BREMEN, HAMBURG and Porto, Consignees of Cargo are hereby notified that their Cargo is being landed at their risk into the Godowns of the Hongkong and Kowloon Wharf and Godown Co., Ltd., Kowloon, where Delivery can be obtained.
All Goods remaining undelivered after the 3rd of May, 1926, will be subject to Rent.
No Fire Insurance will be effected by us in any case whatever.

Damaged Packages must be left in the Godown for examination by the Consignees and the Company's Surveyors, Messrs. Anderson & Ashe, at 10 a.m., on 30th of April, 1926.
No Claims will be admitted after the Goods have left the Godown and all Claims must be presented within Two Weeks of the Steamer's arrival here, after which date they will not be recognised.
Consignees are requested to surrender their Bills of Lading to the Underwriter for countersignature.

MELOHERS & CO., Agents.

NORDEUTSCHER LLOYD, BREMEN.
Hongkong, 26th April, 1926. [3493]

THE BEN LINE STEAMERS, LIMITED.

FROM LEITHE, ROTTERDAM, ANTWERP, STRAITS AND PHILIPPINES.

The Steamship "BENDORAN"

CONSIGNEES of Cargo are hereby informed that all Goods are being landed at their risk into the hazardous and/or extra-hazardous Godowns of the Hongkong and Kowloon Wharf and Godown Co., Ltd., whence, and/or from the wharves Delivery may be obtained immediately after landing.
Optional Cargo will be forwarded on unless intimation is received from the Consignees before 3.00 p.m. To-day, requesting it to be landed here.
Bills of Lading will be countersigned by the Underwriter. Goods remaining undelivered after Monday, the 3rd May, 1926, at Noon, will be subject to Rent and Landing Charges.
All Claims must be sent in to us on or before Wednesday, the 5th May, 1926, or they will not be recognised.
All damaged Packages will be examined on Saturday, the 1st May, 1926, at 10 a.m., by Messrs. Goddard & Douglas.
No Fire Insurance has been effected.
J. LIMAGE, Agent.
Hongkong, 26th April, 1926. [3494]

SCOTTISH SPORT.

RUGBY VICTORY AT TWICKENHAM.

SCOTTISH CUP SEMI-FINAL.

[FROM OUR OWN CORRESPONDENT.]

EDINBURGH, March 24th.

Scotland by her victory in the Rugby International match not only deprived England of a much-cherished record of freedom from defeat at Twickenham but also made herself an equal first with Ireland in the championship. The forwards on both sides played magnificently. The Scots, who were obviously under a disadvantage in the matter of weight, stuck to their work with great courage. There was a fine and dash about their play which was lacking in their previous games. Graham was the best, but Scott, Bannerman, and Paterson were also prominent. The tight scrums went slightly in favour of the Scots, but in the loose the English forwards had the better of matters. Their close hand-to-hand passing, a most difficult form of attack to counter, was ever a danger. Wakefield performed prodigious feats and was always in the forefront. In solid hard work he was well backed up by Stanbury and Tucker while in skirmishing work Voyce and Periton were good. The former was everywhere, but he was far too often offside. Young was the most outstanding player in the English back division and in the first half in particular, when his forwards were getting the ball he fed his "thrust" perfectly, or on occasion went through on his own. He was quick to get round the scrum, and caused Nelson any amount of trouble. The latter, however, performed with great pluck, and served out the ball steadily. His saving was first class and, as usual, full of pluck. Waddell overshadowed Kittermaster at stand-off half and gave him no rope. Kittermaster was shaky in his defence, and in this respect could not compare with Waddell, who checked numerous English forward attacks by clever gathering of the ball and touch kicking. The three-quarter play on both sides as far as attack went was somewhat disappointing, the English centres in particular being much less dangerous than had been expected. This, of course, was largely contributed to by the quick and alert tackling of Dykes and Simmers, who had their opponents pretty well bottled up for a great part of the game. Neither of the English wings played up to his reputation, though Hamilton-Wickes had some dangerous runs. Day was lacking in pace and appeared clumsy. Smith was the most noticeable of the Scottish three-quarters; he had a hand in each of the scores and showed alertness and quickness to snap at any chance. He played to the full. Dykes performed excellently in the centre along with Simmers, and was unlucky with one or two efforts to cut through. He tackled tenaciously, as did Simmers, and the whole three-quarter line appeared to have a better understanding than in previous games. The play did not quite match G. M. Boyd's wing, but he quite made his way, and though at first he seemed a trifle overcome by the big size of the occasion, he performed quite satisfactorily. It was fortunate for Scotland that Drysdale was in best form at full back—again and again he saved the situation by his almost uncanny sense of position—he always seemed to be at the right spot at the right time. England were poorly served by Holiday, who must be considered as directly responsible for the three scores against his side. The Scottish team—

Back—D. Drysdale (Oxford University); Three-quarters—J. S. Smith (Edinburgh University), J. C. Dykes (Glasgow Academicals), W. M. Simmers (Glasgow Academicals), and G. M. Boyd (Glasgow High School P.P.). Half-backs—H. Waddell (Glasgow Academicals) and J. B. Nelson (Glasgow Academicals). Forward—J. M. Bannerman (Glasgow High School P.P.), J. C. H. Ireland (Glasgow High School P.P.), D. S. Davies (Hawick), J. W. Scott (McMurray's College, Scottish), J. R. Paterson (Birkenhead Park), J. J. Graham (Kaiso), and D. S. Kerr (Heriot's F.P.).

CLUB MATCHES.

Heriot's again tasted defeat, and they now occupy, for them, the unusual position of being half-way down the championship table. Royal High School, F.P., it may be remarked, on this occasion, gained their second victory for the season. Institution were decidedly unlucky to lose against Stewart's. Heriot's (F.P.), 3; R. H. S. (F.P.), 10. Stewart's College, 6; Institution, 3. Edinburgh Wanderers, 0; Kelso, 0. Selkirk, 11; Watsonians, 33. Melrose, 0; Edin. Academicals, 6. Kelvin, Academicals, 0; Glasgow Academicals, 31. Glasgow High School, 43; Glasgow University, 3.

SCOTTISH CUP SEMI-FINALS.

The defeat of Rangers by St. Mirren in the semi-final of the Scottish Cup was the event of moment in soccer football. Rangers showed lack of confidence, were unenterprising, and, above all, lacked leadership, and they were deservedly defeated after a feeble display. Victory undoubtedly went to the better side, St. Mirren forwards playing sound, practical football with an excellent understanding in front of a trio of half-backs who were superior in constructive co-operation and in defence to the three middlemen. Indeed, from goal outwards individually and collectively it is not too much to say that the winners were far superior. The other semi-final, Aberdeen v. Celtic, proved a sportsmanlike, exhilarating, and evenly fought game between two teams of different styles. Aberdeen from the start set themselves the task of preventing their opponents developing their customary combined attack. Main-

S.O.S.

When a ship in distress calls for help what happens? Do all the ships bearing the call answer at once, or do they answer one at a time? If the latter, which ship replies first?

In view of the recent disasters which must be added to the already long list for which the unfriendly North Atlantic is responsible, some slight idea of how the work following upon an S.O.S. call is conducted may be of interest, says *Wireless*.

Strangely enough the month of January is invariably accompanied by bad weather in the North Atlantic, and hardly a year comes and goes without some naval disaster, due to heavy weather, reminding us that the Atlantic still holds its reputation.

It is perhaps difficult for the average person who has never been to sea to imagine the cruel buffeting which ships are called upon to live through, and still more difficult perhaps to imagine the feelings of a wireless operator when suddenly he hears in his telephone S.O.S. for the first time!

THE LAST HOPE.

It may be understood that the distress call is made only with permission of the master of the ship, and only when there appears little hope of the ship surviving the storm or wreck unless assistance is called. Usually the master of a vessel is loath to admit defeat, and generally looks upon the transmission of the S.O.S. call as his last hope. In the case of passenger vessels, of course, he is greatly influenced by the "lives" he carries and places them first, the vessel second, and himself last.

Assuming that an S.O.S. call has been transmitted—what is the next move? Do all the ships who have heard the call answer it and so "jam" each other, or do they answer one at a time?

When a ship in distress makes a call for help she generally accompanies that call with particulars of the position of the ship, her name, nature of accident, and the state of the weather. If these particulars are not given with the first call, then they are given with the second. After calling S.O.S. and repeating the particulars just mentioned for two or three minutes, the distressed vessel then proceeds to listen for the receiving ship's reply.

So much for the vessel sending the S.O.S.; but what of the would-be rescuers?

(Continued on next column.)

When a distress call is made on the North Atlantic it is fairly safe to assume that such call is received by many ships and, maybe, coast stations; those calls which are received by only one ship, as was the case with the s.s. *Balmes* in 1913, are exceptional.

THE RECEIVING SHIPS.

Upon receipt of particulars regarding the position of the distressed ship, the wireless operators of the various ships report the distress call and give the position of the unfortunate vessel. The master of the ship then works out the distance between the two ships, and should this prove to be some two or three hundred miles, the operator will not immediately answer the distress call, but will "stand by" in order to listen whether any nearer vessel will answer and proceed to the rescue.

If a vessel receiving the call is, say, fifty miles from the position given by the distressed ship, then the operator of that vessel will listen for a little while, and if no vessel appears to be nearer, as evidenced by no reply being made, he will answer the S.O.S. call, giving whatever information he has been authorised to give. On the other hand, should two or three vessels reply to the call, all of which are at varying distances from the distressed ship, usually the nearest will assume control of the rescuing work.

All ships within range of the two vessels, that is the ship in distress and her would-be rescuer, but not actually participating, will cease working so as to avoid any possible "jamming," and will write in their "wireless log" every detail of signals which may be passed. The actual work of conducting communication between two or more vessels when the subject of their communication is a distress call is perhaps more calm and deliberate than when exchanging ordinary telegraphic traffic; it was so in the case of the Republic, it is now, and it is safe to predict that it will always be so.

S.S. "ANTINOR."

The saving of the crew of the s.s. *Antinor* by the s.s. *President Roosevelt* is a further example of the wonderful assistance which wireless has rendered to shipping, and speaking of A. K. Evans, wireless operator of the *Antinor*, Kenneth Upton, wireless operator of the *President Roosevelt*, paid the following tribute:—"The greatest credit is due to Evans; although his wireless cabin, which was situated on deck, was subjected to the full force of the waves, he stuck to his post until his apparatus was wrecked."

VESSELS IN DOCK.

The following vessels are in Dock:—Kowloon Dock.—Passet, Vigilante, Hin Sang, Yat Shing. Tai Koo Dock.—Taikoo Wany, Kwang Santhia (B.I. & Apar), due to-morrow, tung, Batareia, Haiyen, Clara Jebson.

SOUTH MANCHURIA RAILWAY

SUMMER HOLIDAY RESORTS

HOSHIGAUARA—First Seaside summer Holiday Resort in North China. Five miles from Dairen, but connected with the city by special motor and carriage road and electric tramway. Yamato Hotel (35 rooms) and 13 furnished bungalows in charming old garden. Bathing, Boating, Fishing, Golf, Tennis, Billiards, Orchestra twice a week. Capital place for children.

OGONDAI—Most beautiful and select Seaside Resort in the Far East. Two miles from Port Arthur. Formerly the Summer Resort of the high Russian officials and officials. Yamato Hotel and 30 villas and bungalows, mostly with detached sea air quarters. Excellent Bathing, Wonderful Scenery, Historic Battlefields, Ruined and Dismantled Forts Miles of charming Walks and Drives. Abundant Picnicking Facilities. Orchestra twice a week. Best place for high-class families.

PORT ARTHUR—Famous for its two memorable Sieges and its beautiful landlocked Harbour. Exactly one hour's journey from Dairen by express train. Yamato Hotel (16 rooms). Sufficient place of historical and scenic interest to fill a month with fresh walk or drive every day. Most healthy and salubrious spot in the Far East.

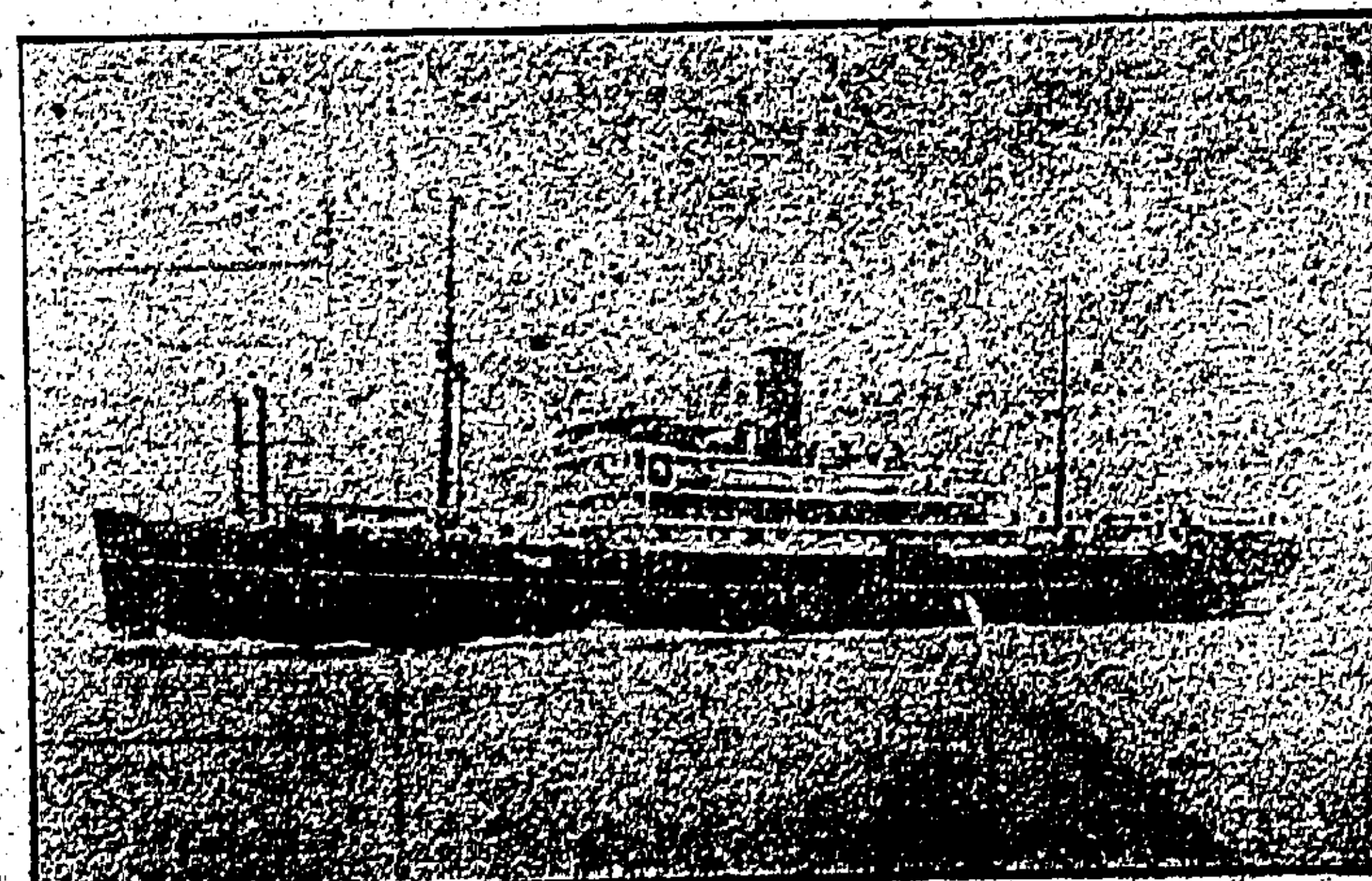
All under the direct management of the SOUTH MANCHURIA RAILWAY CO. Illustrated Booklets and all Information post free on request.

Applications may be sent to the Hotel Managers at the various resorts or to THE SUPERINTENDENT OF HOTELS, Traffic Department Cable Add.: MANCHURIAN or SWECO, SOUTH MANCHURIA RAILWAY, Dairen. Codes: A.B.C. 5th & 6th Ed., A.I. Lister's and Bentley's.

THE HONGKONG & WHAMPOA DOCK CO., LTD.

TELEGRAPHIC ADDRESS: "MANIFESTO," HONGKONG.
Codes Used: A.I. A.B.C. Fifth Edition; Engineering: First and Second Editions Western Union and Watkins, Benson's, Marconi.

Dock Owners, Ship Builders, Marine and Land Engineers, Boiler Makers, Iron and Brass Founders, Forge Masters, Electricians.



S.S. "CHANGTE."

BUILT AND ENGINEERED AT KOWLOON DOCK BY THE HONGKONG & WHAMPOA DOCK CO., LTD., TO THE ORDER OF THE AUSTRALIAN-ORIENTAL LINE, LTD., FOR AUSTRALIAN-HONGKONG SERVICE.

Please address enquiries to the Chief Manager.
R. M. DYER, B.Sc., M.L.N. & KOWLOON DOCK, HONGKONG

DON'T FORGET.

TO-MORROW At 3.15
THE
MOSCOW STATE BALLET
OPENS AT THE
QUEEN'S

THE BANK LINE, LTD.

AGENTS FOR THE FOLLOWING SERVICES,
NEW YORK, BOSTON & BALTIMORE
AMERICAN & MANCHURIAN LINE
(ELLERMAN & BUCKNALL S.S. Co., Ltd.)

S.S. "CITY OF SALISBURY" ... Via Suez Canal ... From Hongkong 18th June.

BOSTON & NEW YORK
AMERICAN & ORIENTAL LINE
(ANDREW WILK & CO., LONDON.)

Sailings from Hongkong
M.V. "FORRESBANK" ... Via Suez Canal ... 8th May.

UNITED KINGDOM & CONTINENT
"ELLERMAN" LINE
(ELLERMAN & BUCKNALL S.S. Co., Ltd.)

S.S. "CITY OF TOKIO" ... For Marseilles, London & Havre ... From Hongkong, 3rd May.

For Marseilles, London, Rotterdam & Hamburg.

FARES TO LONDON "A" 1st Class £88. 2nd Class £60.
"B" 1st Class £80. 2nd Class £55.

MAURITIUS & SOUTH AFRICA
ORIENTAL-AFRICAN LINE

S.S. "SURAT" ... From Hongkong 1st May.

Loading for Mauritius, Delagoa Bay, Durban, East London, Algoa Bay, Port Elizabeth, Mossel Bay and Oupstoun.
Through Bills of Lading issued to Beira, Quilimane, Do. Port Amelia, Mozambique, Chinde, Inhambane, Zanzibar, Mombasa, Kilindini, Port Nolloth, Indarita Bay, Walvis Bay, and Madagascar.

AUSTRAL-EAST INDIES LINE
(ELLERMAN & BUCKNALL S.S. Co., Ltd.)

Sailings from Singapore on 6th of every month by "CITY OF PALERMO" or "MALATIAN" to Java, Fremantle, Adelaide, Melbourne and Sydney, and Vice Versa.
Through Freight and Passenger bookings from Hongkong in conjunction with "Ellerman" Line or other services.

For Freight or Passage on any of the above Lines, Apply to—

THE BANK LINE LTD. [13]

Tel. Cent. 4791.

PRINCE LINE

IMPROVED SERVICE

FAST MOTOR VESSELS

TO

BOSTON
NEW YORK
PHILADELPHIA

M.V. "MALAYAN PRINCE" ... Leave Hongkong 12th May
M.V. "JAVANESE PRINCE" ... 11th June
M.V. "ASIATIC PRINCE" ... 3rd July

For Freight and Full Particulars, apply to—

FURNESS (FAB EAST), LIMITED.

Telephone: Central 3165.

(Incorporated in Great Britain)

Telegrams: Furnprince.

King's Building.

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HOLLAND EAST ASIA LINE
of the United Netherlands
Navigation Company.

Regular Four-weekly Service between

Japan, Vladivostok, China, Hongkong, Manila, Singapore

and

Genoa, Marseilles, Rotterdam, Amsterdam, Hamburg, Bremen and North Continental Ports

ARRIVALS FROM EUROPE:

S.S. "ALDEBARAN" ... 4th May, 1926
S.S. "OLDEBERG" ... 31st May, "

SAILINGS FOR EUROPE:

S.S. "OUDERKERK" ... 15th May, "
S.S. "ALDEBARAN" ... 13th July, "

All Steamers have a Limited Accommodation for Passengers.
For Freight, Passage and further Particulars, Please Apply to—

JAVA-CHINA-JAPAN LYN.

Telephone: Central No. 1674.

Agents, York Building.

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**P. & O. British India
Apear and
Eastern & Australian
Lines**

(COMPANIES Incorporated in ENGLAND.)
MAIL AND PASSENGER STEAMERS
TAKING CARGO FOR

STRAITS, JAVA, BURMA, CEYLON, INDIA, PERSIAN GULF, WEST INDIES
MAURITIUS, EAST & SOUTH AFRICA, AUSTRALASIA, INCLUDING
NEW ZEALAND & QUEENSLAND PORTS, RED SEA, EGYPT,
CONSTANTINOPLE, GREECE, LEVANTINE PORTS,
EUROPE, ETC.

PENINSULAR AND ORIENTAL FORTNIGHTLY
DIRECT ROYAL MAIL STEAMERS.
(Under Contract with H.M. Government.)

Steamship	Tons	From Hongkong (about)	Destination
"MACEDONIA"	11,089	1st May, Noon	Marseilles and London.
"KASHEGAR"	9,005	15th May	Marseilles, London, Antwerp and Hall.
"PERIM"	7,848	20th May	Marseilles, London and Antwerp.
"MALWA"	10,941	29th May	Marseilles, London.
"MIRZAPUR"	6,715	3rd June	Marseilles, London, Rotterdam & Antwerp.
"KRYBER"	9,114	12th June	Marseilles, London & Antwerp.
"MANTUA"	10,902	28th June	Marseilles and London.
"KARMALA"	9,129	10th July	Marseilles, London and Antwerp.
"RANPURA"	15,885	24th July	Marseilles and London.
"DELTA"	8,897	7th Aug.	Marseilles, London, and Antwerp.
"MACEDONIA"	11,089	21st Aug.	Marseilles and London.
"KALYAN"	9,144	4th Sept.	Marseilles, London & Antwerp.
"MALWA"	10,941	18th Sept.	Marseilles & London.
"KASHEGAR"	9,005	2nd Oct.	Marseilles, London & Antwerp.

Frequent connections from Port Said for Passengers and Cargo to Constantinople, Piræus, Smyrna, and other Levant Ports by steamers of the Khedivial Mail Steamship Co.

BRITISH INDIA-APCAR SAILINGS

"TILAWA"	10,000	28th Apr. 9.30 a.m.	Singapore, Penang and Calcutta.
"SANTHA"	7,754	2nd May	do.
"TALAMBA"	8,018	6th May	do.
"TALMA"	10,000	19th May	do.
"SHEKALA"	—	27th May	do.

EASTERN AND AUSTRALIAN SAILINGS (South)

"ST. ALBANS"	4,500	4th May, 11 a.m.	Manila, Sandakan, Thursday Island, Townsville, Brisbane, Sydney and Melbourne.
"TANDA"	6,900	1st June	do.

* Omits Sandakan but calls at Kolambagan.

The E. & A.S.S. Co., Ltd., steamers will also call at Shanghai, Haikou, Cebu, Kolambagan, Tawao, Timor, Durwin, or other ports en route as inducement offers.

Frequent connections from Australia with the following:—
The Union S.S. Co.'s Steamers to the United Kingdom via New Zealand, Vancouver, San Francisco, etc.
The P. & O. Royal Mail Steamers to London via Suez Canal.
The P. & O. Branch Service of Steamers to London via the Cape.
The New Zealand Shipping Co.'s Steamers for Southampton and London via Panama Canal.

SAILINGS TO SHANGHAI AND JAPAN

"GAMBHIRA"	5,357	29th Apr. 6 a.m.	Shanghai.
"KRYBER"	9,114	2nd May, 6 a.m.	Shanghai, Moji and Kobe.
"SHEKALA"	7,841	4th May	Shanghai, Moji, Kobe and Osaka.
"TANDA"	6,958	5th May	Shanghai.
"MALWA"	10,941	14th May	Shanghai, Moji and Kobe.
"MANTUA"	10,902	28th May	do.
"PADU"	5,907	30th May	Shanghai and Kobe.
"KARMALA"	9,089	11th June	Shanghai, Moji & Kobe.
"ARAPURA"	6,003	18th June	Shanghai only.
"KASHEGAR"	9,005	25th June	Shanghai Moji & Kobe.
"RANPURA"	15,885	9th July	Moji, Kobe and Yokohama.
"DELTA"	8,897	9th July	Shanghai, Moji & Kobe.
"MACEDONIA"	11,089	22nd July	do.
"KALYAN"	9,144	5th Aug.	do.
"MALWA"	10,941	19th Aug.	do.
"KASHEGAR"	9,005	2nd Sept.	do.
"MOREA"	10,918	16th Sept.	do.

All dates are approximate and subject to alteration without notice.
WIRELESS TELEGRAPHY FITTED ON ALL STEAMERS.
*Passengers for Rangoon must defray their own Hotel expenses at Singapore while awaiting the on carrying steamer.
All Cabins are fitted with Electric Fans free of charge.
Steamers on London and Australia Lines are fitted with Laundries.
Parcels measuring not more than 2 1/2 ft. x 2 ft. x 1 ft. will be received at the Company's Office up to Noon on the day previous to sailing.
For Further Information, Passage Rates, Freight, Handbooks, etc., apply to—

MACKINNON, MACKENZIE & CO.

P. & O. Building, Connaught Road Central, HONGKONG. Agents. [1]

DOUGLAS STEAMSHIP CO., LTD.

HONGKONG AND SOUTH CHINA COAST PORT SERVICE.

REGULAR SERVICE OF Fast, High Class Coast Steamers having good accommodation for First-Class Passengers, Electric Light and Fans in Staterooms, Saloons and Excellent cuisine.

FOR

AMOY & FOOCHOW

AND RETURN

(Occupying 9 or 10 Days)

HAICHING ... Capt. A. E. Stewart ... Friday, 30th April, at 1 p.m.

Arrivals and Departures from the Company's Wharf (near Blake Pier).

Round Trip Tickets will be issued from Hongkong to Foochow (Pagoda Anchorage) and Return by the same Steamer by the "HAI-NING," "HAIHONG" and "HAICHING" at the Reduced Rate of \$30.00 including Meals while the Steamer is in Port.

For Freight and Passage apply to—

DOUGLAS LAPRAIK & CO.

General Managers.

CHINA NAVIGATION CO., LIMITED.

AMOY & SINGAPORE	"KAYING"	On 29th April	Noon
SHANGHAI	"SHANTUNG"	On 29th April	4 p.m.
TIENTSIN	"WUHU"	On 29th April	4 p.m.
WEIHAIWEI, CHEFOO & TIENTSIN	"HUICHOW"	On 29th April	6 p.m.
BALIK PAPAN & JAVA	"TAIKOWANYI"	On 30th April	10 a.m.
HAIPHONG	"KASING"	On 30th April	10 a.m.
BANGKOK	"KWANGCHOW"	On 1st May	4 p.m.
SHANGHAI & TSINGTAO	"KANGCHOW"	On 1st May	4 p.m.
SAIGON	"KIUKIANG"	On 2nd May	8 a.m.
AMOY & SHANGHAI	"CHINKIANG"	On 2nd May	8 a.m.
SHANGHAI	"CHENAN"	On 4th May	4 p.m.
SHANGHAI	"LINAN"	On 4th May	4 p.m.
SHANGHAI & TSINGTAO	"SZHOUHUI"	On 8th May	4 p.m.
ANTUNG & NEWORHANG	"SUNNING"	On 8th May	4 p.m.
AMOY & SHANGHAI	"SUICHOW"	On 11th May	8 a.m.
	"SINKIANG"	On 11th May	8 a.m.

For Freight or Passage apply to— BUTTERFIELD & SWIRE, Agents.

Telephone: Central 35

CARGO AND PASSAGE CAN BE ISSUED AT THE OFFICE OF BUTTERFIELD & SWIRE.

AUSTRALIAN-ORIENTAL LINE, LTD.

"CHANGTE" & "TAIPING"

THREE NEW VESSELS MAINTAIN A REGULAR SERVICE FROM

HONGKONG TO AUSTRALIAN PORTS,

VIA MANILA, ZAMBOANGA AND THURSDAY ISLAND.

Through Bills of Lading issued to all Australian, New Zealand and Tasmanian Ports. EXCELLENT & MOST UP-TO-DATE FIRST & SECOND CLASS PASSENGER ACCOMMODATION. HONGKONG TO SYDNEY—19 DAYS.

STEAMER	Due Hongkong ON OR ABOUT	SAILING HENCE ON OR ABOUT
TAIPING	19th May	25th May
CHANGTE	18th June	23rd June
TAIPING	17th July	23rd July
CHANGTE	14th August	20th August

For Freight and Passage Apply to—BUTTERFIELD & SWIRE, Agents.

Telephone: Central 36.

DODWELL & CO., LTD.

NEW YORK BERTH.

LOADING FOR BOSTON AND NEW YORK VIA SUEZ.

S.S. "BOWEN CASTLE" ... Sailing on or about 19th May

LLOYD TRIESTINO.

REGULAR MONTHLY PASSENGER AND FREIGHT SERVICE FOR
BRINDISI, VENICE AND TRIESTE (FUMIE).

TAKING CARGO ON THROUGH BILLS OF LADING TO

GENOA, ALL ITALIAN, ADRIATIC, LEVANT, BLACK-SEA AND DANUBE PORTS.

REDUCED PASSAGE RATES TO BRINDISI, VENICE OR TRIESTE

"A" CLASS: £72. 10s. 0d. "B" CLASS: £66. 0s. 0d.

NEXT SAILINGS.

OUTWARDS FOR SHANGHAI, YOKOHAMA, KOBE AND MOJI

M.V. "VIMINALE"	From Hongkong.
M.V. "ESQUILINO"	Sails 5th May.
	Sails 5th June.

HOMEWARDS FOR BRINDISI, VENICE AND TRIESTE

S.S. "FUMIE"	From Hongkong.
M.V. "VIMINALE"	Sails 16th May.
M.V. "ESQUILINO"	Sails 31st May.
	Sails 30th June.

NATAL LINE OF STEAMERS

FROM CALCUTTA AND COLOMBO TO SOUTH AFRICAN PORTS.

S.S. "UMRINGA"	Sails from Calcutta, 30th June
S.S. "UMRINGA"	Sails from Colombo, 12th July

Regular Passenger and Cargo Service to South African Ports.
Through Bills of Lading issued from Hongkong.

For Freight or Passage on any of the above Lines, apply to—

DODWELL & CO., LIMITED.

Telephone: Central 1030.

Agents.

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BOSTON NEW YORK & BALTIMORE

Joint Service of the

BLUE FUNNEL LINE

(OCEAN S.S. CO., LTD., AND CHINA MUTUAL S.S. CO., LTD.)

AND

AMERICAN & MANCHURIAN LINE

(ELLERMAN & BUCKNALL S.S. CO., LTD.)

Sailings from Hongkong.

S.S. "DIOMED"	Via Suez Canal	7th May
S.S. "ATREUS"	Via Suez Canal	21st May
S.S. "NINGBOHONG"	Via Suez Canal	4th June
S.S. "CITY OF SALISBURY"	Via Suez Canal	18th June

Steamers proceed via Suez Canal or Panama Canal at Owners' option.
Subject to change without notice.

For Freight and Particulars, apply to—

BUTTERFIELD & SWIRE, or THE BANK LINE, LTD., HONGKONG.
HONGKONG AND CANTON. JARDINE, MATHESON & CO., LTD., CANTON.

POST OFFICE NOTICE

Commencing May 1st the rates for wireless messages to the river steamers "Lungshan," "Taishan" and "Kishan" will be reduced from 50 cents per word to 15 cents per word with minimum charge of \$1.50.

INWARD MAILS.

FROM	PAID	DATE
STRAITS, HONGKONG, JAPAN, SHANGHAI	Amoy	29th April
U.S.A. & EUROPE via Siberia	Pres. Taft	29th April
SHANGHAI	Kanchoe	29th April
SHANGHAI	Chenam	30th April
AMOI	Santhia	30th April
EUROPE via Suez letters & parcels London	Khyber	1st May
1st April, & parcels 25th March	St. Albans	2nd May
JAPAN	Pres. Jefferson	3rd May
MANILA	Pres. Grant	7th May
U.S.A., CANADA, JAPAN & SHANGHAI	Tando	7th May
AUSTRALIA & MANILA	Pres. Taft	7th May
MANILA	Taiping	15th May
AUSTRALIA & MANILA		

OUTWARD MAILS.

FOR	FROM	DATE
Amoy	Khyber	Thursday, 29th, 10.00 A.M.
Ilolo	Wulu	10.00 A.M.
Straits	Van Overstraten	10.00 A.M.
Java via Batavia	Tjinkini	10.00 A.M.
Straits and Calcutta	Kulung	Parcels Noon
		Letters 1.00 P.M.
Seigon	Phuempoh	2.00 P.M.
Ilolo	Wulu	2.00 P.M.
Wei Hai Wei	Hutchins	2.30 P.M.
Amoy	Dervent	3.30 P.M.
Haiphong	Sung Bo	5.00 P.M.
Haiphong and Haiphong	Mingong	Friday, 30th, 8.30 A.M.
Tourane	Kasara	8.30 A.M.
Haiphong	Kashing	8.30 A.M.
Shanghai, Japan, Canada, U.S.A., C. & S.	Emp. of Asia	Parcels 9.00 A.M.
America & EUROPE via VANCOUVER, B.C.—due Vancouver, B.C., 17th May		Letters 9.15 A.M.
Amoy & Fochow	Hai China	Noon
Straits & Calcutta	Kui Sang	Noon
		Letters 1.00 P.M.
Manila	Pres. Taft	1.30 P.M.
Shanghai	Antenor	2.30 P.M.
Shanghai	Glendeg	5.00 P.M.
Straits, Ceylon, India, Mauritius, E. & S.	Macedonia	Parcels 5.00 P.M.
Africa, Aden, Egypt & EUROPE via Marseilles—due Marseilles, 23rd May		Letters 9.45 A.M.
Shanghai	Kanchow	Saturday, 1st, 2.30 P.M.
Bangkok	Kwongchow	2.30 P.M.
Seigon	Kiuchang	5.00 P.M.
Shanghai, Japan & EUROPE via Siberia (letters & postcards specially super-scribed "via Siberia" only)	Khyber	5.00 P.M.
Swatow, Amoy and Formosa	Kaijo Maru	Sunday, 2nd, 9.00 A.M.
		Parcels 3rd, 5.00 P.M.
Manila, Australia & New Zealand via Thursday Island—due Thursday Island, 17th May	St. Albans	Letters 4th, 8.45 A.M.
		Letters 9.30 A.M.
Shanghai, Japan, Canada, U.S.A., C. & S.	Pres. Jefferson	Tuesday, 4th, Noon
America & EUROPE via Victoria, B.C.—due Victoria, B.C., 23rd May, & EUROPE via Siberia (letters & postcards specially super-scribed "via Siberia" only)		Parcels 2.45 P.M.
Shanghai	Kwongchow	Letters 3.30 P.M.
Straits, Ceylon, India, Mauritius, E. & S.	Patroclus	Wednesday, 5th, 9.45 A.M.
Africa, Aden, Egypt & EUROPE via Marseilles—due Marseilles, 2nd June		Letters 10.30 A.M.

*Correspondence bearing vessel's name only.

COMMERCIAL.

OPENING QUOTATIONS.

April 28th, 1926.

On London—	
Telegraphic Transfer	100/11
Bank Bills, on demand	100/11 7/16
Bank Bills, at 30 days' sight	100/11
Bank Bills, at 4 months' sight	100/11
Credit, at 4 months' sight	100/11 7/16
Documentary Bills, 4 months' sight	100/11 7/16
On Paris—	
Bank Bills, on demand	1,800
Credit, 4 months' sight	1,800
On New York—	
Bank Bills, on demand	53 1/2
Credit, at 60 days' sight	53 1/2
On Bombay—	
Telegraphic Transfer	147 1/2
Bank Bills, on demand	147 1/2
On Calcutta—	
Telegraphic Transfer	147 1/2
Bank Bills, on demand	147 1/2
On Shanghai—	
Bank Bills, at sight	nom.
Private, 30 days' sight	nom.
On Yokohama—On demand	112 1/2
On Singapore—On demand	10 1/2
On Batavia—On demand	131 1/2
On Haiphong—On demand	nom.
On Saigon—On demand	nom.
On Bangkok—On demand	85
Sovereign, Bank's Buying rate	\$8.94
Gold Leaf, 100 fine, per tael	29 1/2
Bar Silver, per oz.	29 1/2

HONGKONG AND SHANGHAI BANKING CORPORATION.

Head Office: Hongkong.

Authorized Capital	\$50,000,000
Issued and Fully Paid-up	\$20,000,000
Reserve Funds:	
Sterling	\$4,500,000
Silver	\$7,000,000
Reserve Liability of Proprietors	\$20,000,000

Court of Directors:
Hon. Mr. D. C. M. BARNARD, Chairman.
Hon. Mr. A. C. LANG, Deputy Chairman.
W. H. Bell, Esq., J. A. Fraser, Esq.,
A. H. Compton, Esq., T. G. Wall, Esq.,
P. H. Holyoak, Esq., E. P. White, Esq.,
W. L. Patterson, Esq., G. M. Young, Esq.

Chief Manager:
A. H. BARNARD, Esq.
Manager: Shanghai—G. H. STITT, Esq.

LONDON BANKERS:
WESTMINSTER BANK, LTD.

CURRENT ACCOUNTS opened in LOCAL CURRENCY and FIXED DEPOSITS received for one year or shorter periods in Local CURRENCY and STERLING on terms which will be quoted on application.
Hongkong, April 28th, 1926. [35]

HONGKONG SAVINGS BANK.

THE business of the above Bank is conducted by the HONGKONG & SHANGHAI BANKING CORPORATION. Rules may be obtained on application.
Interest on Deposits is calculated on the lowest balance during each completed Calendar Month at 3 1/2 per cent. per annum. Should there be no balance on any day in a month no interest will be allowed for that month.
Depositors may transfer at their option Balance of \$100 or more to the HONGKONG & SHANGHAI BANK to be placed on FIXED DEPOSITS at CURRENT RATES.
For the HONGKONG & SHANGHAI BANKING CORPORATION,
A. H. BARNARD,
Chief Manager.
Hongkong, 7th January, 1925. [3]

CHARTERED BANK OF INDIA AUSTRALIA AND CHINA.

Incorporated by Royal Charter, 1853.

Head Office: LONDON.

Paid-up Capital £2,000,000

Reserve Fund £2,000,000

Reserve Liability of Proprietors £2,000,000

Foreign Exchanges and General Bank Business transacted.

Current Accounts opened and Fixed Deposits received for one year or shorter periods at rates which will be quoted on application.

A. H. FERGUSON, Manager.

Hongkong, April 15th, 1925. [30]

BANQUE DE L'INDO-CHINE.

Head Office: 99, Boulevard Haussmann, Paris.

Subscribed Capital, Frs. 72,000,000.00

Paid-up Capital, Frs. 68,400,000.00

Reserve Fund, Frs. 59,077,322.54

Branches: Bangkok, Hanoi, Pondicherry, Batavia, Hongkong, Saigon, Canton, Mengtze, Shanghai, Djibouti, Noumea, Singapore, Fort Bayard, Papeete, Tientsin, Haiphong, Peking, Yunnan, Fochow.

In France: Comptoir National d'Escompte de Paris; Credit Lyonnais; Banque de Paris et des Pays-Bas; Credit Industriel et Commercial; Societe Generale.

In London: The National Provincial and Union Bank of England, Ltd.; Comptoir National d'Escompte de Paris; Credit Lyonnais.

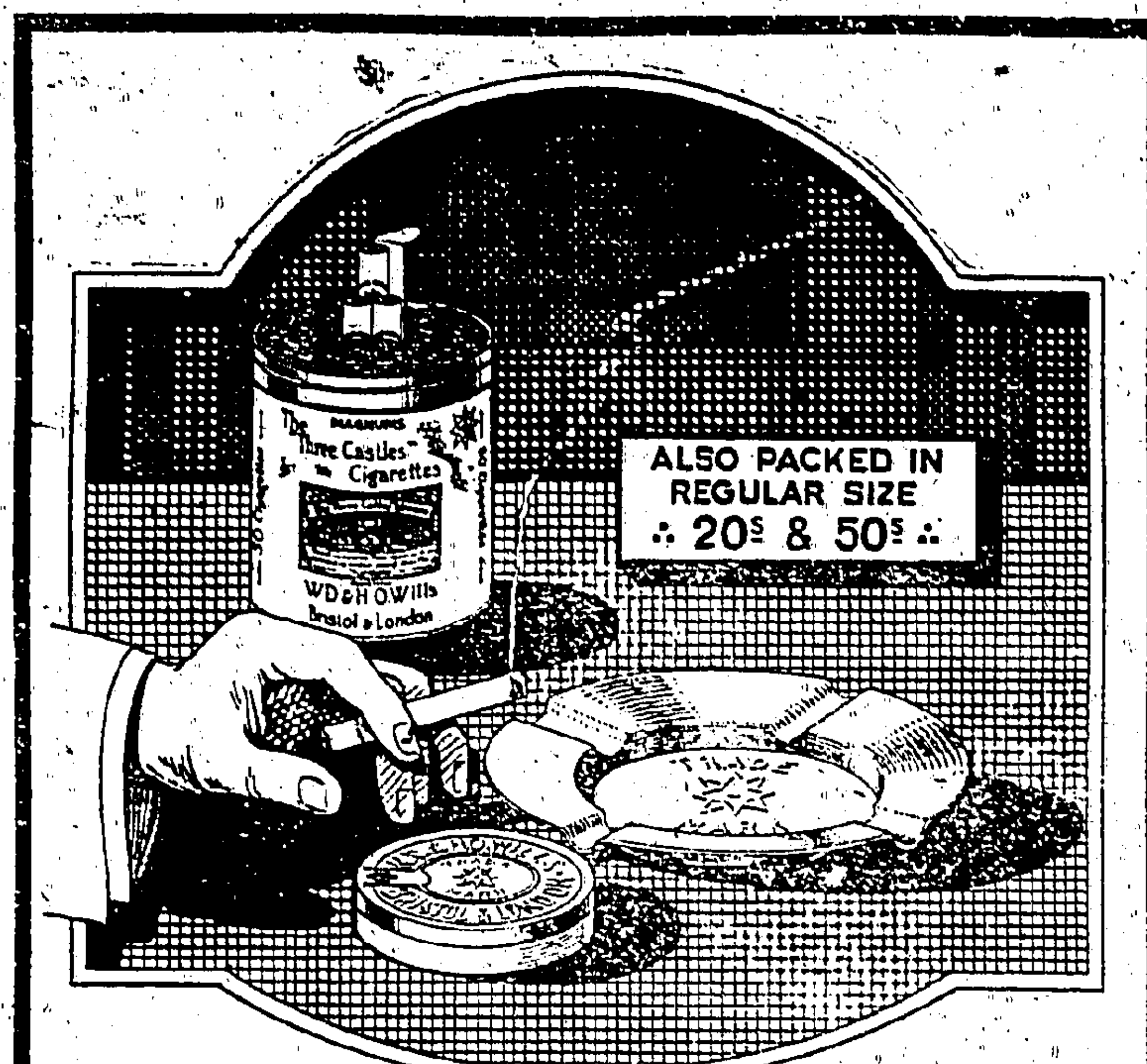
In New York: J. P. Morgan & Co.; French-American Banking Corporation; Guaranty Trust Co., of New York.

Interest allowed on Current Accounts and Fixed Deposits according to arrangement.

Every description of Banking and Exchange Business transacted.

A. LECOT, Manager.

Hongkong, 20th March, 1924. [33]



Unequalled for—
FRAGRANCE
REPUTATION
&
QUALITY

Three Castles
CIGARETTES

THE MERCANTILE BANK OF INDIA, LIMITED.

Head Office: 15, Gracechurch Street, London, E.C. 4.

Authorized Capital £23,000,000

Subscribed Capital £1,800,000

Paid-up Capital £1,050,000

Reserve Fund £1,350,000

Branches: THE BANK OF ENGLAND and MIDLAND BANK, LTD.

Branches: Bangkok, Kuala Lumpur, Rangoon, Batavia, Hongkong, Madras, Shanghai, Bombay, Howrah, New York, Simla, Calcutta, Kanpur, Fuzhou, Singapore, Colombo, Karachi, Port Louis, Sourabaya, Delhi, Kota Bharu (Malacca).

Hongkong Branches: Every description of Banking and Exchange Business transacted.

Interest allowed on Current Accounts at 3 per cent. per annum on Daily Balance and on Fixed Deposits at Rates which may be ascertained on application.

C. L. C. SANDES, Manager.

7, Queen's Road Central, Hongkong, March 28th, 1926. [29]

BANQUE FRANCO-CHINOISE POUR LE COMMERCE ET L'INDUSTRIE.

(Incorporated in France).

Head Office: 74, Rue St. Lazare, Paris.

Capital, Frs. 20,000,000

Reserve, Frs. 11,150,000

Special Working Capital, Frs. 50,000,000

Branches: Paris, Lyons, Marseilles, Saigon, Haiphong, Hanoi, Peking, Shanghai, Tientsin, Hongkong.

In France: Societe Generale, Banque Nationale de Credit, Banque de Paris et des Pays-Bas, London: Midland Bank, Ltd., New York: Irving Bank, Columbia Trust Co.

Every description of Banking and Exchange Business transacted.

Correspondents throughout the World.

A. BOLLIN, Manager.

Hongkong, 2nd December, 1925.

THE BANK OF TAIWAN, LTD. (TAIWAN GINKO).

Incorporated by Special Imperial Charter, 1899.

Capital Subscribed Yen 45,000,000

Capital (Paid-up) Yen 39,375,000

Head Office: TAIPEI, FORMOSA.

Branches: JAPAN—Tokyo, Yokohama, Kobe, Osaka, FORMOSA—Gilan, Kagi, Kavenko, Keelung, Makung, Nantow, Shenchiku, Paichu, Tainan, Peking, Tamsui, Tuyen, Aiko, Pusan, CHINA—Shanghai, Hankow, Amoy, Fochow, Swatow, Canton.

Overseas: Hongkong, Singapore, Soerabaya, Semarang, Batavia, Bombay, London, New York, Calcutta.

LONDON BANKERS: LONDON COUNTY WESTMINSTER AND PARLIAMENTARY BANK.

The Bank has Correspondents in the Commercial Centres on the European Continent, Russia, Manchuria, Tsingtau, Japan, Indo-China, Siam, India, Philippine Islands, Java, Africa, etc.

Interest allowed on Current Accounts and Fixed Deposits at Rates which will be quoted on application.

TAKAGI, Manager.

HONGKONG BRANCH, 3, Des Voeux Road, Central, Hongkong, 1st December, 1925. [27]

THE BANK OF CANTON, LTD.

Head Office: Hongkong.

Established 1912.

Authorized Capital £1,200,000

Paid-up Capital £1,082,925

SILVER RESERVE FUND £700,000

Branches: CANTON, SHANGHAI, HANKOW, SWATOW, BANGKOK, NEW YORK and SAN FRANCISCO.

Correspondents in all Principal Cities of the World.

London Bankers—THE LLOYDS BANK, LIMITED.

Every description of banking business transacted.

Safe Deposit Boxes in various sizes to be let from \$5.00 to \$40.00 yearly.

LOOK POON SHAN, Chief Manager.

ON SALE.

BOUND VOLUMES of the HONGKONG WEEKLY PRESS, January to June, 1925.

With Index, Price—\$1.50.

On sale at the Hongkong Daily Press Office.

Printed and Published by OLIVER THOMAS BARNARD, for the HONGKONG DAILY PRESS, LTD., at 14, Charter Road, Victoria, Hongkong. London Office: 131, Fleet Street, 40.

THE BANK OF CHINA.

行銀國中

(Specially authorised by Presidential Mandate of the Republic of China on the 2nd of November, 1917.)

AUTHORIZED CAPITAL \$60,000,000.00

PAID-UP CAPITAL 18,760,200.00

RESERVE FUND 9,864,393.69

Head Office: PEKING.

Hongkong Branch: 4, QUEEN'S ROAD CENTRAL.

Branches and Sub-branches all over China, and Correspondents in Europe, America, and other parts of the world.

London Bankers: THE GUARANTY TRUST Co. of New York, THE NATIONAL PROVINCIAL BANK, LTD.

New York Bankers: THE EQUITABLE EASTERN BANKING CORPORATION, THE IRVING BANK-COLUMBIA TRUST CO.

Interest allowed on Current Accounts and Fixed Deposits. Terms on application.

Every description of Banking Business transacted.

Loans granted on Approved Securities.

Special facilities for domestic exchange.

TSUYE PEI, Manager.

Hongkong, January 18th, 1926. [38]

NEDERLANDSCHE HANDEL MAATSCHAPPIJ.

(Netherlands Trading Society).

Established 1894.

Hongkong Branch established 1906.

Authorized Capital Guilders 150,000,000

Paid-up Capital 80,000,000

Reserve Fund 20,538,361

Special Reserves 22,500,000

Head Office: AMSTERDAM.

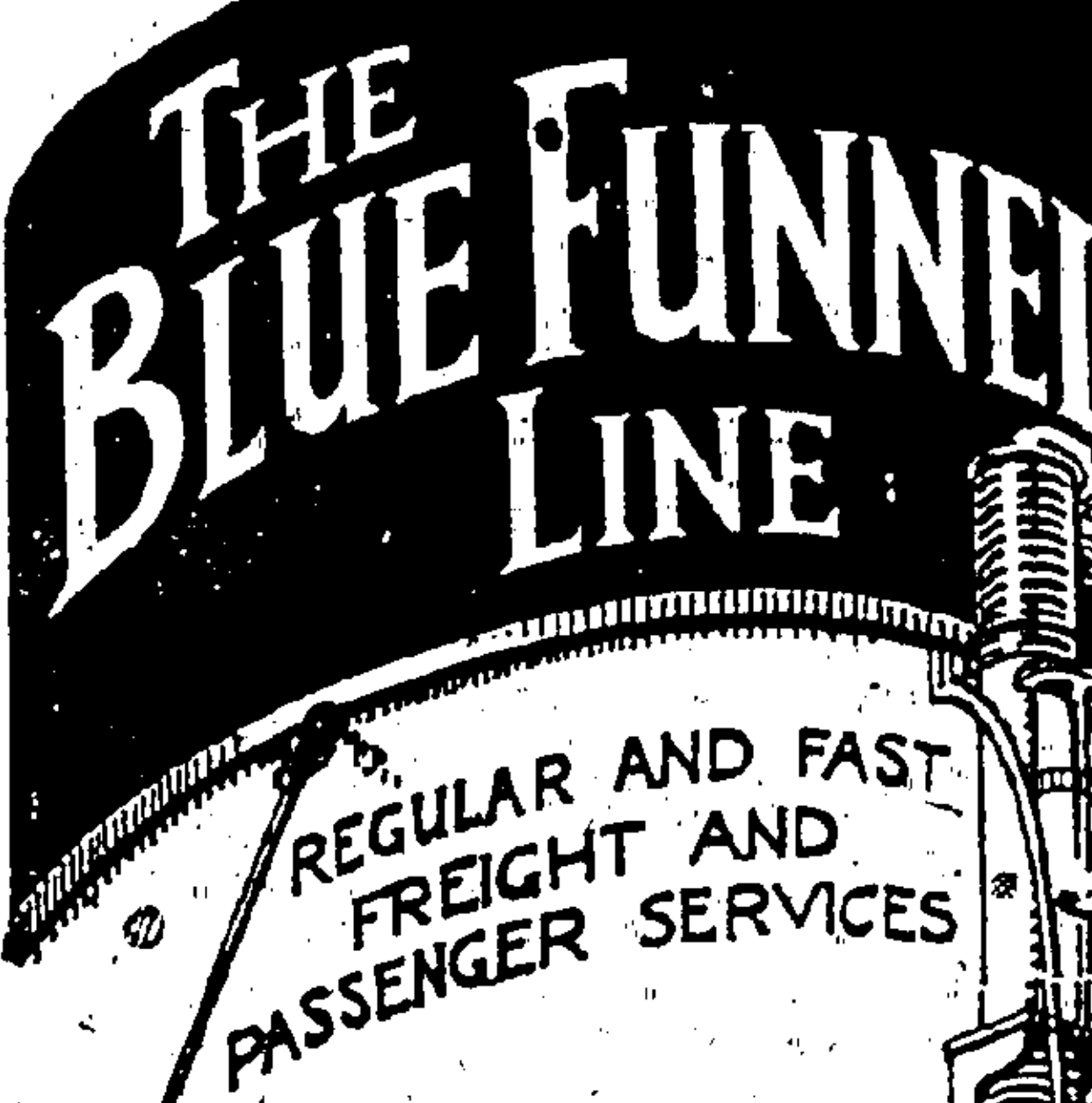
Branches: Batavia, Bandoeng, Bombay, Calcutta, Cheribon, Djember, Djokjakarta, The Hague, Kobe, Kota Radja, Makassar, Medan, Padang, Palembang, Pecalongan, Penang, Pontianak, Rangoon, Rotterdam, Semarang, Shanghai, Singapore, Soerabaya, Soerakarta (Solo), Tegal, Tientsin and Weltevreden.

LONDON BANKERS: NATIONAL PROVINCIAL BANK, LTD.

Correspondents all over the World.

BANKING BUSINESS OF EVERY DESCRIPTION.

J. C. MAASSEN, Acting Manager.



LONDON SERVICE.

"PATROCLUS" 5th May Marseilles, London, Rotterdam & Glasgow.

"MERIONES" 18th May Marseilles, London, Rotterdam & Hamburg.

"ANTENOR" 2nd June Marseilles, London, Rotterdam & Glasgow.

"EUMAEUS" 15th June Marseilles, London, Rotterdam & Hamburg.

LIVERPOOL SERVICE.

"MENELAUS" 5th May Genoa, Marseilles, Havre, Liverpool & Glasgow.

"EUBLYCHUS" 18th May Genoa, Havre, Liverpool & Glasgow.

"EOLUS" 1st June Genoa, Marseilles, Havre, Liverpool & Glasgow.

"TIRAN" 15th June Genoa, Marseilles, Havre, Liverpool & Glasgow.

PACIFIC SERVICE.

(via KORE & YOKOHAMA)

"TYNDAROS" 18th May Victoria, Vancouver & Seattle.

"PROTESILAEUS" 11th June Victoria, Vancouver & Seattle.

NEW YORK SERVICE.

"DIOMEDES" 7th May Boston, New York & Baltimore.

"ATREUS" 21st May Boston, New York & Baltimore.

PASSENGER SERVICE.

"ANTENOR" 4 p.m. 30th April Shanghai.

"PATROCLUS" 5th May Singapore, Marseilles & London.

"ANTENOR" 2nd June Singapore, Marseilles & London.

"HECTOR" 14th July Singapore, Marseilles & London.

"HARBORON" 8th Sept. Singapore, Marseilles & London.

"PATROCLUS" 25th Oct. Singapore, Marseilles & London.

Also large steamers with limited passenger accommodation at specially reduced fares.

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Butterfield & Swire.

Agents.